

CITY OF

**FREMONT**

NEBRASKA PATHFINDERS

**2011-2012 BUDGET**

**CITY OF FREMONT, NEBRASKA  
2011-2012 BUDGET**

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**CITY OF FREMONT, NEBRASKA**  
**2011-2012 BUDGET**

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**CITY OF FREMONT**  
**FYE 9/30/12 Budget Worksheets**  
**Mayor and City Council**

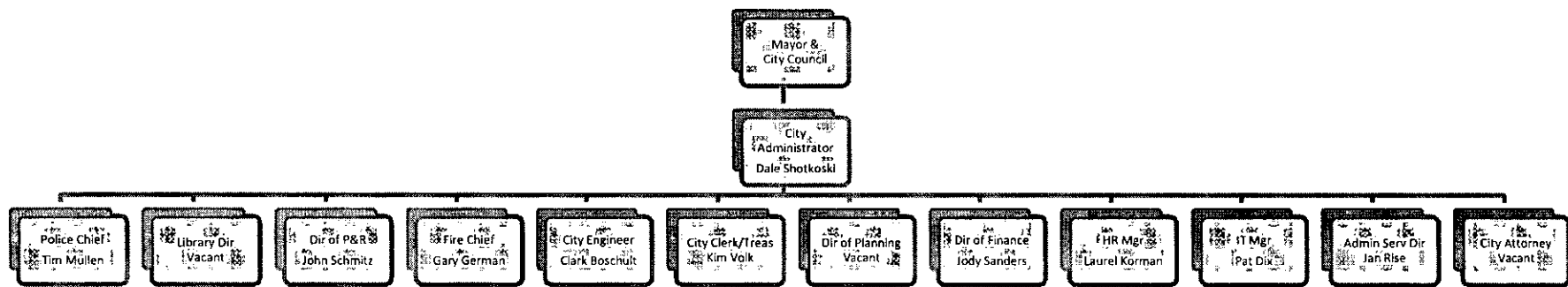
<u>Mayor and City Council</u>		<u>Appointments</u>	<u>In Office Since</u>
<b>Mayor</b>			
	Scott Getzschman		2010
<b>City Council</b>			
First Ward			
	Kevin Eairleywine	R	2010
	Steve Navarrette	R, C	2008
Second Ward			
	Larry Johnson	D	2011
	Mark Stange	R	2010
Third Ward			
	Scott Schaller	D	2010
	Sean Gitt	D	2008
Fourth Ward			
	John Anderson	D, C	2006
	Jennifer Bixby	R, P	2008

P – President of the Council

C – Committee Chairman

R – Resources Committee

D – Development & Improvements Committee



\*Director of Finance, Human Resources Manager, Information Technology Manager, City Attorney, and Administrative Services Director are jointly supervised by the City Administrator and the Utility General Manager

**CITY OF FREMONT**  
**2011-2012**

**INTRODUCTION**

CITY OF  
**FREMONT**  
NEBRASKA PATHFINDERS

400 East Military Avenue, Fremont NE 68025-5141

September 30, 2011

Honorable Mayor and City Council:

**Background:** Direction from the Mayor and City Council called for more efficient use of governmental resources while holding or reducing the property tax levy request. This summary only addresses governmental funds. Proprietary funds were budgeted separately by Department of Utilities' General Manager. Please see his transmittal pages for details.

The General Fund budget contains the following:

1. Property tax request in this draft has been increased by 47,303, due to a one percent increase in valuations. Total taxable value for Tax year 2011 was 1,324,307,993, with 14,594,645 value attributable to growth, and include 18,515 contributed towards annexation. With the valuation available, we are able to calculate the property tax levy for 2012. We retained the pre- "immigration ordinance defense levy" of \$0.319531, and added the levy required to raise \$375,000, which is \$0.02882. **The proposed 2012 general fund levy is \$0.348351/\$100 in valuation. The proposed 2012 debt service levy is \$0.024443/\$100, for a total tax rate of \$0.372794/\$100 for 2012.** This compares with the 2011 levy numbers of general fund levy \$0.377390/\$100 and debt service levy of \$0.032216/\$100, for a total of \$0.409606/\$100, or an eight percent reduction in the overall property tax levy.
2. Property tax levy has been reduced by \$375,000, for the immigration ordinance reserve. Together with last year's levy of \$750,000, the total levied of \$1,125,000, less approximately \$50,000 already spent is budgeted in the Mayor/Council budget (Dept. 1001). The carryover levied amount of approximately \$700,000 is shown in account 001-0100-398.00-00.
3. Other revenue changes include newly enacted taxes for Occupation (\$475,000) and Lodging (\$120,000) taxes, and an increase of nearly \$97,000 in Municipal Equalization from the State offsets the loss of Aid to Cities from the State. (2011 aid was \$208,000). Ambulance billing receipts are budgeted \$100,000 higher due to increased fees and expected better collections due to direct insurance billing. In lieu from Utility funds increased \$35,000 due to restructuring in the Finance/Accounting departments. Other changes in grant funding correspond with an increase or decrease in the related budgeted expenditures.
4. Use of fund balance (reserves) is budgeted as \$225,606 compared to \$669,318 in the 2011 budget.





5. Personnel costs represent 57.45 of General Fund budgeted expenditures. The number of budgeted personnel has dropped ten full-time positions, and part-time and temporary positions decreased 4.5 full-time equivalents over all. Full time position changes include:
  - Elimination of the Building/ Maintenance Supervisor and Maintenance Worker I in Dept 1004. A full time Custodian from that department has been reduced to less than 20 hours per week and moved to the Library.
  - We are funding three more Firefighter positions from city funds, and eliminating four fire department positions budgeted but never filled because a federal grant application to fund the positions was denied.
  - The two police positions previously budgeted in the Drug Task Force Fund are being moved into the Police Department General Fund.
  - Elimination of the Senior Office Association position and two Maintenance Worker II positions in the Parks Department, one from forestry and one from the maintenance staff.
  - Elimination of the Recreation Program Coordinator position took place in October 2010.
  - Elimination of the Librarian II position took place in October 2010. Elimination of one Library Assistant II position at the Library was also budgeted.
  - The vacant dispatcher positions (3) are again budgeted for in the E911 fund (033), with corresponding funding for the County for the three vacant positions.
6. .The projected health insurance increase (moving from \$14,256/employee annually to \$16,244) has been funded through the above-noted staff reductions, as well as reductions in expenditures for contractual services and commodities in nearly every department. Before any plan changes in benefits or employee cost sharing can be made, an agreement with the unions must be reached under current contract provisions.
7. We have funding for the capital outlay listed on the Capital Program worksheet.
8. We continue to budget slightly more for police department salaries and benefits based on the recent CIR order, as much as possible
9. In the general administration (Dept. 1015), we have a line called "Community Partnership" that includes funding for the branding effort, event coordinator position and marketing/advertising expenses. This replaces the old "Economic Development" account.

**2011-2012  
STATE OF NEBRASKA  
CITY/VILLAGE BUDGET FORM**

**City of Fremont**  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Dodge County

This budget is for the Period October 1, 2011 through September 30, 2012

**Contact and Submission Information**

Auditor of Public Accounts  
P.O. Box 98917, Lincoln, Nebraska 68509-8917  
**Telephone:** (402) 471-2111    **FAX:** (402) 471-3301  
**Website:** [www.auditors.state.ne.us](http://www.auditors.state.ne.us)  
**To Submit Budget - E-Mail PDF File to:** [apa.audits@nebraska.gov](mailto:apa.audits@nebraska.gov)  
**Questions - E-Mail:** [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

**COPY OF ADOPTED BUDGET TO BE FILED WITH:**

And The    AUDITOR OF PUBLIC ACCOUNTS  
                 COUNTY BOARD (SEC. 13-508), C/O COUNTY CLERK

**The Undersigned Clerk/Council/Board Member Hereby Certifies:**

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	323,705.00	Principal and Interest on Bonds
\$	4,613,237.55	All Other Purposes
\$	4,936,942.55	<b>Total Personal and Real Property Tax Required</b>

**Outstanding Bonded Indebtedness as of October 1, 2011**  
(As of the Beginning of the Budget Year)

Principal	\$	38,365,000.00
Interest	\$	15,309,220.00
<b>Total Bonded Indebtedness</b>	<b>\$</b>	<b>53,674,220.00</b>

A proposed Budget Summary and Notice of Hearing was duly:

Published ☒ (Send a copy of Publisher's Affidavit of Publication)

Posted ☐ (Only allowed if Pg 2-Col 3-Line 25 is less than \$10,000)

(Check the method of notifying the Public of the Budget Hearing)

**County Clerk's Use ONLY**

**CLERK/COUNCIL/BOARD MEMBER:**

Signature: \_\_\_\_\_  
Printed Name: **Kimberly Volk**  
Mailing Address: **400 E. Military Ave**  
City, Zip: **Fremont, NE 68025**  
Phone Number: **402-727-2635**  
E-Mail Address: **kim.volk@fremontne.gov**

City of Fremont in Dodge County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2009 - 2010 (Column 1)	Actual/Estimated 2010 - 2011 (Column 2)	Adopted Budget 2011 - 2012 (Column 3)
1	Net Cash Balance	\$ 18,917,277.00	\$ 21,391,068.00	\$ 21,304,584.00
2	Investments	\$ 32,318,430.00	\$ 32,006,711.00	\$ 33,000,000.00
3	County Treasurer's Balance	\$ 210,945.00	\$ 195,167.00	\$ -
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	\$ 51,446,652.00	\$ 53,592,946.00	\$ 54,304,584.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 4,483,707.84	\$ 5,186,277.00	\$ 4,797,170.84
7	Federal Receipts	\$ 3,519,975.63	\$ 2,780,556.00	\$ 3,169,373.00
8	State Receipts: Motor Vehicle Pro-Rate			
9	State Receipts: MIRF			
10	State Receipts: Highway Allocation and Incentives	\$ 1,876,697.81	\$ 1,977,089.00	\$ 1,900,000.00
11	State Receipts: Motor Vehicle Fee			
12	State Receipts: State Aid	\$ 214,034.00	\$ 204,133.00	
13	State Receipts: Municipal Equalization Aid	\$ 238,193.00	\$ 257,118.00	\$ 395,529.00
14	State Receipts: Other	\$ 354,495.08	\$ 429,230.00	\$ 4,651,616.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 437,126.00	\$ 424,787.00	\$ 430,000.00
18	Local Receipts: Local Option Sales Tax	\$ 5,140,319.83	\$ 5,391,203.00	\$ 5,660,763.00
19	Local Receipts: In Lieu of Tax	\$ 2,415,924.26	\$ 2,563,088.00	\$ 2,600,300.00
20	Local Receipts: Other	\$ 63,727,531.86	\$ 58,878,127.00	\$ 75,572,155.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 7,601,187.10	\$ 5,212,929.00	\$ 15,131,220.00
23	Proprietary Function Funds (Only If Page 6 is Used)			\$ -
24	<b>Total Resources Available</b> (Lines 5 thru 23)	\$ 141,455,844.41	\$ 136,897,483.00	\$ 168,612,710.84
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	\$ 87,862,898.41	\$ 82,592,899.00	\$ 120,352,289.00
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	\$ 53,592,946.00	\$ 54,304,584.00	\$ 48,260,421.84

## PROPERTY TAX RECAP

Tax from Line 6	\$ 4,797,170.84
County Treasurer's Commission at 1% of Line 6	\$ 47,971.71
Delinquent Tax Allowance	\$ 91,800.00
<b>Total Property Tax Requirement</b>	<b>\$ 4,936,942.55</b>

# City of Fremont in Dodge County

## To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 4,613,237.55
Bond Fund	\$ 323,705.00
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 4,936,942.55</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

## Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
_____	_____
Amount: \$ _____	
Reason: _____	

Transfer From:	Transfer To:
_____	_____
Amount: \$ _____	
Reason: _____	

Transfer From:	Transfer To:
_____	_____
Amount: \$ _____	
Reason: _____	

# City of Fremont in Dodge County

Line No.	2011-2012 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 3,688,627.00	\$ -	\$ 87,661.00	\$ -	\$ 221,767.00	\$ 3,998,055.00
3	Public Safety - Police and Fire	\$ 7,684,555.00	\$ 523,500.00	\$ 1,255,280.00	\$ -	\$ 3,306,647.00	\$ 12,769,982.00
4	Public Safety - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Public Works - Streets	\$ 2,063,074.00	\$ 11,969,900.00	\$ 771,200.00	\$ -	\$ 8,297,235.00	\$ 23,101,409.00
6	Public Works - Other	\$ 453,393.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ 457,393.00
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 3,333,046.00	\$ 4,888,658.00	\$ 80,000.00	\$ 4,486,816.00	\$ 1,007,448.00	\$ 13,795,968.00
9	Community Development	\$ 514,450.00	\$ -	\$ 400,000.00	\$ 325,000.00	\$ 3,405,000.00	\$ 4,644,450.00
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 1,886,000.00	\$ 1,886,000.00
11	Business-Type Activities:						
12	Airport	\$ 92,867.00	\$ 900,000.00	\$ 15,000.00	\$ 21,000.00	\$ -	\$ 1,028,867.00
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 24,427,582.00	\$ 779,000.00	\$ 2,327,000.00	\$ 705,131.00	\$ 2,093,500.00	\$ 30,332,213.00
16	Solid Waste	\$ 1,367,080.00	\$ -	\$ -	\$ -	\$ -	\$ 1,367,080.00
17	Transportation	\$ 94,547.00	\$ -	\$ -	\$ -	\$ -	\$ 94,547.00
18	Wastewater	\$ 2,638,680.00	\$ 1,210,000.00	\$ 215,000.00	\$ 502,120.00	\$ 150,000.00	\$ 4,715,800.00
19	Water	\$ 1,780,170.00	\$ 1,760,000.00	\$ 239,000.00	\$ 555,700.00	\$ -	\$ 4,334,870.00
20	Other	\$ 16,747,325.00	\$ 235,000.00	\$ 135,000.00	\$ 33,330.00	\$ 675,000.00	\$ 17,825,655.00
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	<b>Total Disbursements &amp; Transfers</b> (Lns 2 thru 21)	\$ 64,885,396.00	\$ 22,266,058.00	\$ 5,529,141.00	\$ 6,629,097.00	\$ 21,042,597.00	\$ 120,352,289.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.

## City of Fremont in Dodge County

Line No.	2010-2011 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 2,747,286.00	\$ -	\$ 93,200.00	\$ -	\$ 218.00	\$ 2,840,704.00
3	Public Safety - Police and Fire	\$ 6,922,854.00	\$ -	\$ 965,270.00	\$ -	\$ 1,816,384.00	\$ 9,704,508.00
4	Public Safety - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Public Works - Streets	\$ 2,300,250.00	\$ 1,312,906.00	\$ 771,038.00	\$ -	\$ 716,730.00	\$ 5,100,924.00
6	Public Works - Other	\$ 372,466.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 374,466.00
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 3,125,031.00	\$ 432,120.00	\$ 79,995.00	\$ 418,798.00	\$ 408,253.00	\$ 4,464,197.00
9	Community Development	\$ 666,481.00	\$ 1,679,250.00	\$ -	\$ 200,500.00	\$ 1,208,000.00	\$ 3,754,231.00
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 1,845,280.00	\$ 1,845,280.00
11	Business-Type Activities:						
12	Airport	\$ 72,015.00	\$ 975,000.00	\$ 32,000.00	\$ 21,000.00	\$ -	\$ 1,100,015.00
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 23,735,314.00	\$ 1,600,745.00	\$ 481,255.00	\$ 686,414.00	\$ 1,865,000.00	\$ 28,368,728.00
16	Solid Waste	\$ 1,324,015.00	\$ -	\$ -	\$ -	\$ -	\$ 1,324,015.00
17	Transportation	\$ 101,472.00	\$ -	\$ -	\$ -	\$ -	\$ 101,472.00
18	Wastewater	\$ 2,734,469.00	\$ 431,468.00	\$ 33,532.00	\$ 462,862.00	\$ -	\$ 3,662,331.00
19	Water	\$ 1,771,292.00	\$ 320,000.00	\$ -	\$ 515,678.00	\$ -	\$ 2,606,970.00
20	Other	\$ 16,454,728.00	\$ 225,000.00	\$ -	\$ 25,330.00	\$ 640,000.00	\$ 17,345,058.00
21	Proprietary Function Funds						\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 62,327,673.00</b>	<b>\$ 6,976,489.00</b>	<b>\$ 2,458,290.00</b>	<b>\$ 2,330,582.00</b>	<b>\$ 8,499,865.00</b>	<b>\$ 82,592,899.00</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.

# City of Fremont in Dodge County

Line No.	2009-2010 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 2,036,696.00	\$ -	\$ 51,217.00	\$ -	\$ 226,380.00	\$ 2,314,293.00
3	Public Safety - Police and Fire	\$ 6,763,603.00	\$ 35,014.00	\$ 141,833.00	\$ -	\$ 1,604,396.00	\$ 8,544,846.00
4	Public Safety - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Public Works - Streets	\$ 1,937,441.00	\$ 792,997.00	\$ 334,286.00	\$ 967,275.00	\$ 654,245.00	\$ 4,686,244.00
6	Public Works - Other	\$ 541,958.78	\$ -	\$ 13,990.22	\$ -	\$ -	\$ 555,949.00
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 3,348,099.70	\$ 805,811.00	\$ 25,675.00	\$ 374,522.28	\$ 356,064.17	\$ 4,910,172.15
9	Community Development	\$ 127,118.00	\$ 57,664.00	\$ 933,367.00	\$ -	\$ -	\$ 1,118,149.00
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 7,225,429.00	\$ 7,225,429.00
11	Business-Type Activities:						
12	Airport	\$ 93,295.65	\$ 3,079,349.35	\$ 34,786.00	\$ 21,000.00	\$ -	\$ 3,228,431.00
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 23,151,335.00	\$ 615,159.54	\$ 478,840.46	\$ 1,688,497.00	\$ 1,983,542.00	\$ 27,917,374.00
16	Solid Waste	\$ 1,376,629.00	\$ -	\$ -	\$ -	\$ (13,389.00)	\$ 1,363,240.00
17	Transportation	\$ 84,035.26	\$ -	\$ -	\$ -	\$ -	\$ 84,035.26
18	Wastewater	\$ 2,176,699.87	\$ 366,888.28	\$ 167,453.72	\$ 801,139.00	\$ 263,435.13	\$ 3,775,616.00
19	Water	\$ 1,652,537.93	\$ 658,430.37	\$ 16,269.63	\$ 767,282.00	\$ 48,997.07	\$ 3,143,517.00
20	Other	\$ 18,260,614.00	\$ 244,048.87	\$ 29,494.13	\$ 25,331.00	\$ 436,115.00	\$ 18,995,603.00
21	Proprietary Function Funds						\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 61,550,063.19</b>	<b>\$ 6,655,362.41</b>	<b>\$ 2,227,212.16</b>	<b>\$ 4,645,046.28</b>	<b>\$ 12,785,214.37</b>	<b>\$ 87,862,898.41</b>

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.





City of Fremont in Dodge County

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

Scott Getzschman

*(Name of Board Chairperson)*

400 E. Military Ave.

*(Mailing Address)*

Fremont, NE 68025

*(City & Zip Code)*

402-727-2630

*(Telephone Number)*

*(E-Mail Address)*

**PREPARER**

Jody J. Sanders, Director of Finance

*(Name and Title)*

City of Fremont

*(Firm Name)*

400 E. Military Ave

*(Mailing Address)*

Fremont, NE 68025

*(City & Zip Code)*

402-727-2627

*(Telephone Number)*

jody.sanders@fremontne.gov

*(E-Mail Address)*

For Questions on this form, who should we contact  
(please ✓ one): *Contact will be via e-mail if supplied.*

☐ Board Chairperson

☒ Preparer

☐ Other Contact

**OTHER CONTACT**

Kimberly Volk, City Clerk/Treasurer

*(Name and Title)*

City of Fremont

*(Firm Name)*

400 E. Military Ave.

*(Mailing Address)*

Fremont, NE 68025

*(City & Zip Code)*

402-727-2635

*(Telephone Number)*

kim.volk@fremontne.gov

*(E-Mail Address)*

City of Fremont in Dodge County  
LC-3 SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	4,936,942.55
Motor Vehicle Pro-Rate	(3)	\$	-
In-Lieu of Tax Payments	(2)	\$	2,600,300.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2010-2011 Capital Improvements Excluded from Restricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (17))		\$	6,126,034.00 (4)
LESS: Amount Spent During 2010-2011		\$	1,247,683.00 (5)
LESS: Amount Expected to be Spent in Future Budget Years		\$	4,878,351.00 (6)
Amount to be included on 2011-2012 Restricted Funds ( <i>Cannot Be A Negative Number</i> )	(7)	\$	-
Motor Vehicle Tax	(8)	\$	430,000.00
Local Option Sales Tax	(9)	\$	5,660,763.00
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	1,900,000.00
MIRF	(12)	\$	-
Motor Vehicle Fee	(13)	\$	-
Municipal Equalization Fund	(14)	\$	395,529.00
Insurance Premium Tax	(15)		
<b>TOTAL RESTRICTED FUNDS (A)</b>	(16)	\$	<b>15,923,534.55</b>

**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)		\$	7,360,185.00 (17)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )			
Agrees to Line (6).		\$	4,878,351.00 (18)
Allowable Capital Improvements	(19)	\$	2,481,834.00
Bonded Indebtedness	(20)	\$	321,816.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)		
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	636,223.00
Public Safety Communication Project (Statute 86-416)	(23)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics ( <i>Public Airports Only</i> )	(24)	\$	21,000.00
Judgments	(25)		
Refund of Property Taxes to Taxpayers	(26)		
Repairs to Infrastructure Damaged by a Natural Disaster	(27)		
<b>TOTAL LID EXCEPTIONS (B)</b>	(28)	\$	<b>3,460,873.00</b>

**TOTAL 2011-2012 RESTRICTED FUNDS**

For Lid Computation

(To Line 9 of the LC-3 Lid Form)

To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)

**\$ 12,462,661.55**

Total 2011-2012 Restricted Funds for Lid Computation *cannot* be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

**City of Fremont in Dodge County**  
**Detail of LC-3 Supporting Schedule Line 22**  
**2011-2012 City/Village Budget**

**Line 22**

Transfer from General Fund (police) to E911 fund (for funding of dispatcher payroll). Interlocal agreement with various counties, see 2011 agreements, page 3, 2nd item

\$ 636,223

**Line 22 Total**

\$ 636,223

City of Fremont  
IN  
Dodge County

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2011-2012**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2010-2011 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form

13,294,632.28  
Option 1 - (1)

**OPTION 2 ~~Only use if a vote was taken at a townhall meeting to exceed Lid for one year~~**

Line (1) of 2010-2011 Lid Computation Form

Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken  
(From 2010-2011 Lid Computation Form Line (6) - Line (5))

\_\_\_\_\_%  
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken  
Line (A) X Line (B)

\_\_\_\_\_  
Option 2 - (C)

Calculated 2010-2011 Restricted Funds Authority (Base Amount) =  
Line (A) **Plus** Line (C)

\_\_\_\_\_  
Option 2 - (1)

**ALLOWABLE INCREASES**

**1 BASE LIMITATION PERCENT INCREASE (2.5%)**

2.50 %  
(2)

**2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%**

- %  
(3)

$$\frac{14,594,645.00}{2011 \text{ Growth per Assessor}} \div \frac{1,309,217,041.00}{2010 \text{ Valuation}} = \frac{1.11}{\text{Multiply times 100 To get \%}} \%$$

**3 ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE**

1.00 %  
(4)

$$\frac{8}{\text{\# of Board Members voting "Yes" for Increase}} \div \frac{8}{\text{Total \# of Members in Governing Body}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}} \%$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

**4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER  
APPROVED % INCREASE**

\_\_\_\_\_%  
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

**City of Fremont**  
**IN**  
**Dodge County**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>3.50</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>465,312.13</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>13,759,944.41</u> (8)
<b>Less:</b> 2011-2012 Restricted Funds from LC-3 Supporting Schedule	<u>12,462,661.55</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>1,297,282.86</u> (10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR  
YOU ARE IN VIOLATION OF THE LID LAW.**

**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)  
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**

**Municipality Levy Limit Form**  
**City of Fremont in Dodge County**

Political Subdivision	Personal and Real Property Tax Request (Column A)	Judgments (Not Paid by Liability Insurance) (Column B)	Pre-Existing Lease - Purchase Contracts-7/98 (Column C)	★ Bonded Indebtedness (Column D)	Interest Free Financing (Public Airports) (Column E)	Tax Request Subject to Levy Limit (Column F) [(Column A) MINUS (Columns B, C, D, E)]	Valuation (Column G)	Calculated Levy (Column H) [(Column F) DIVIDED BY (Column G) MULTIPLIED BY 100]
City/Village -	4,936,942.55			323,705.00		4,613,237.55	1,324,307,993	0.348351

Others subject to allocation-

						-		-
						-		-
						-		-
						-		-

Off-Street Parking District						-		
-----------------------------	--	--	--	--	--	---	--	--

Calculated Levy for Off-Street Parking District = (Column F) **DIVIDED BY** (Column G) **MULTIPLIED BY 100 MULTIPLIED BY** (Column G)  
**DIVIDED BY** (Column G {City/Village Line})

**NOTE:**

Municipality Levy Limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)

Total Calculated Levy can ONLY be greater than 45 cents if there is Interlocal Agreements.

The Calculated Levy for Interlocal Agreements should be the maximum of **5 cents OR LESS**.

Others subject to allocation may include airport authorities, community redevelopment authorities, off-street parking districts, and transit authorities.

Total Calculated Levy  
[Total of (Column H)]

0.348351  
(Box 1)

Tax Request to Support Interlocal Agreements

(Box 2)

Calculated Levy for Interlocal Agreements  
[(Box 2) **DIVIDED BY** (Column G {City/Village Line})  
**MULTIPLIED BY 100]**

-  
(Box 3)  
**5 Cents or LESS**

★ Tax Request to Support Public Safety  
Communication Projects

(Box 5)

Calculated Levy For Levy Limit Compliance  
[(Box 1) **MINUS** (Box 3)]

0.348351  
(Box 4)

★ Tax Request to Support Public Facilities  
Construction Projects

(Box 6)

\* State Statute Section 86-416 allows for a special tax to fund public safety communication projects. The tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included in Bonded Indebtedness above. Please indicate the amount specifically used for the communication project in Box 5 and the Construction Projects in Box 6. Board minutes documenting the approval of the taxes must be included.

# Proof of Publication

STATE OF NEBRASKA  
County of Dodge

ss.

William Vobejda being duly sworn, deposes and says he is Publisher of the FREMONT TRIBUNE, a newspaper printed and published daily except Sunday in Dodge County, State of Nebraska, and of general circulation in Dodge County; that said newspaper has a bona fide circulation of more than 300 copies daily, has been published within said County for more than 52 successive weeks immediately prior to the first publication of the annexed notice, and is printed wholly in an office maintained at the place of publication. And that the annexed notice has been published in one issue for one day in said newspaper.

NOTICE: City Clerk of Fremont: Budget Hearing and Summary

ENVELOPE NO.	INCHES	RATE	DATE
70646	15	3.2727	08/26/11

REC'D  
CHARGE

APPROVED

10034152033

Publication Fee

49.09

and said notice was published each week on the same day of the week as the first publication.

Subscribed in my presence and sworn before me this 26<sup>th</sup> day of August, 2011

Notary Public

My commission expires June 1, 2015

## FREMONT TRIBUNE

135 N Main • Fremont Nebraska 68025 • (402) 721-5000

City of Fremont  
IN  
Dodge County, Nebraska

### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 30th day of August 2011, at 7:00 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Clerk/Secretary
2009-2010 Actual Disbursements & Transfers	\$ 89,588,832.85
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 91,341,583.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 102,305,231.00
2011-2012 Necessary Cash Reserve	\$ 54,409,707.00
2011-2012 Total Resources Available	\$ 156,714,938.00
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 4,938,942.55
Unused Budget Authority Created For Next Year	\$ 389,629.44

#### Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ 323,705.00
Personal and Real Property Tax Required for All Other Purposes	\$ 4,613,237.55

### NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 30th day of August 2011, at 7:00 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2010-2011 Property Tax Request	\$ 5,382,825.25
2010 Tax Rate	0.377380
Property Tax Rate (2010-2011 Request/2011 Valuation)	0.404938
2011-2012 Proposed Property Tax Request	\$ 4,938,942.55
Proposed 2011 Tax Rate	0.372794

(8-26)11(70646)

GENERAL NOTARY - State of Nebraska  
DEIDRE B. BUCHANAN  
My Comm. Exp. June 1, 2015

SEP 27 2011

# Proof of Publication

STATE OF NEBRASKA

County of Dodge

ss.

William Vobejda being duly sworn, deposes and says he is Publisher of the FREMONT TRIBUNE, a newspaper printed and published daily except Sunday in Dodge County, State of Nebraska, and of general circulation in Dodge County; that said newspaper has a bona fide circulation of more than 300 copies daily, has been published within said County for more than 52 successive weeks immediately prior to the first publication of the annexed notice, and is printed wholly in an office maintained at the place of publication. And that the annexed notice has been published in one issue for one day in said newspaper.

NOTICE: City Clerk of Fremont: Summary of Changes *BP 23522*

ENVELOPE NO.	INCHES	RATE	DATE
70742	12	3.2727	09/16/11

REC'D	9-23-11
CHARGE	
00110034157033	
APPROVED	<i>B. Hansen</i>

Publication Fee

39.27

and said notice was published each week on the same day of the week as the first publication.

Subscribed in my presence and sworn before me this 16<sup>th</sup> day of September, 2011

Notary Public

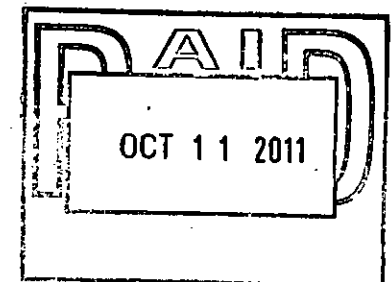
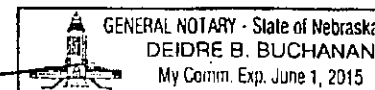
My commission expires June 1, 2015

## NOTICE OF 2011-2012 BUDGET SUMMARY CHANGES

Following the August 26, 2011 publication of the City of Fremont 2011-2012 Budget Summary, the following changes were made in the previously published Notice of Budget Hearing and Budget Summary.

	Originally published	As adopted	Difference
2009-2010 Actual Disbursements & Transfers	\$ 89,568,632.85	\$ 87,862,898.41	\$ 1,705,734.44 A.
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 91,341,583.00	\$ 82,592,899.00	\$ 8,748,684.00 B.
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 102,305,231.00	\$ 120,352,289.00	\$ (18,047,058.00) C.
2011-2012 Necessary Cash Reserve	\$ 54,409,707.00	\$ 48,260,421.84	\$ 6,149,285.16 D.
2011-2012 Total Resources Available	\$ 156,714,938.00	\$ 168,612,710.84	\$ (11,897,772.84) E.
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 4,936,942.55	\$ 4,936,942.55	\$
Unused Budget Authority Created For Next Year	\$ 389,629.44	\$ 1,297,282.86	\$ (907,653.42) F.
A. Correction in data entry to worksheet	\$ 1,705,734.44		
B. See A above and adjustments to estimates	\$ 8,748,684.00		
C. Update of interfund transfers and other budget adjustments	\$ (18,047,058.00)		
D. Cumulative effect of above changes.	\$ 6,149,285.16		
E. Cumulative effect of above changes.	\$ (11,897,772.84)		
F. Increase in estimated lid exception for interlocal agreements and capital outlay	\$ (907,653.42)		

(9-16)11(70742)



# FREMONT TRIBUNE

135 N. Main • Fremont, Nebraska 68025 • (402) 721-5000



**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

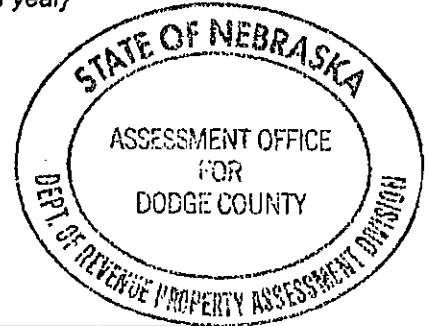
*{format for all political subdivisions other than*

- a) sanitary improvement districts in existence five years or less, and  
b) community colleges, and c) school districts}*

**Tax Year 2011**

*{certification required on or before August 20th, of each year}*

TO: FREMONT CITY CLERK  
%KIM VOLK-CITY CLERK  
400 E MILITARY  
PO BOX 1266  
FREMONT, NE 68025



**TAXABLE VALUE LOCATED IN THE COUNTY OF Dodge**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FREMONT	07 City/Municipality	* 14,594,645	1,324,307,993

\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I, Cathy Gusman, Dodge Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Cathy Gusman  
(signature of county assessor)

Aug 19 2011  
(date)

CC: County Clerk, Dodge

CC: County Clerk where district is headquartered, if different county, \_\_\_\_\_

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

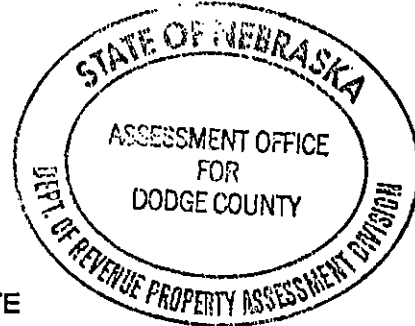
\*Growth includes \*18.515 contributed towards annexation  
parcels 270139067 & 270139110

**CERTIFICATION OF TAXABLE VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS  
Or Tax Increment Financing Projects (TIF)  
BASE AND EXCESS VALUE**

**Tax Year 2011**  
*(certification required annually)*

**TO City or Community Redevelopment Authority (CRA):**

FREMONT CITY CLERK  
%KIM VOLK-CITY CLERK  
400 E MILITARY ST  
PO BOX 1266  
FREMONT, NE 68025



**TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF FREMONT**

**LOCATED IN THE COUNTY OF Dodge**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FREMONT-JAKK INV LLC	670,650	4,424,775

I, Cathy Gusman, Dodge Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §18-2148, §18-2149, and §13-509.

Cathy Gusman  
(signature of county assessor)

Aug 19, 2011  
(date)

CC: County Clerk, Dodge  
CC: County Treasurer, Dodge

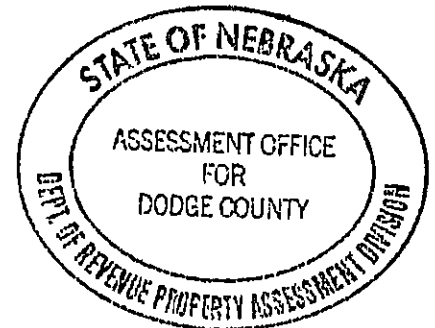
**CERTIFICATION OF TAXABLE VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS  
Or Tax Increment Financing Projects (TIF)  
BASE AND EXCESS VALUE**

**Tax Year 2011**

*(certification required annually)*

**TO City or Community Redevelopment Authority (CRA):**

FREMONT CITY CLERK  
%KIM VOLK-CITY CLERK  
400 E MILITARY ST  
PO BOX 1266  
FREMONT, NE 68025



**TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF FREMONT**

**LOCATED IN THE COUNTY OF Dodge**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FREMONT-LOGGER INVST	808,390	1,302,715

I, Cathy Gusman, Dodge Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §18-2148, §18-2149, and §13-509.

Cathy Gusman  
(signature of county assessor)

Aug 19, 2011  
(date)

CC: County Clerk, Dodge

CC: County Treasurer, Dodge

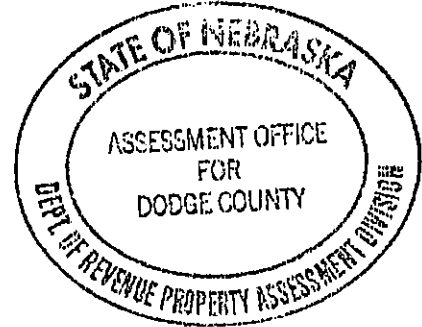
**CERTIFICATION OF TAXABLE VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS  
Or Tax Increment Financing Projects (TIF)  
BASE AND EXCESS VALUE**

**Tax Year 2011**

*(certification required annually)*

**TO City or Community Redevelopment Authority (CRA):**

FREMONT CITY CLERK  
% KIM VOLK-CITY CLERK  
400 E MILITARY ST  
PO BOX 1266  
FREMONT, NE 68025



**TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF FREMONT**

**LOCATED IN THE COUNTY OF Dodge**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FREMONT-MDI LTD PT	111,420	1,450,070

I, Cathy Gusman, Dodge Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §18-2148, §18-2149, and §13-509.

Cathy Gusman  
(signature of county assessor)

Aug 19, 2011  
(date)

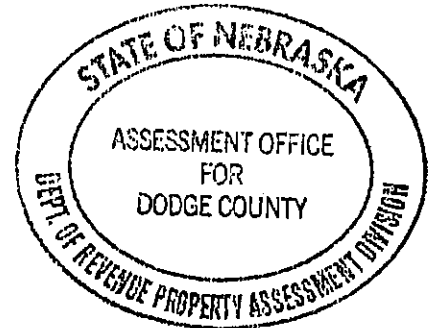
CC: County Clerk, Dodge  
CC: County Treasurer, Dodge

**CERTIFICATION OF TAXABLE VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS  
Or Tax Increment Financing Projects (TIF)  
BASE AND EXCESS VALUE**

**Tax Year 2011**  
*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):**

FREMONT CITY CLERK  
%KIM VOLK-CITY CLERK  
400 E MILITARY ST  
PO BOX 1266  
FREMONT, NE 68025



**TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF FREMONT**

**LOCATED IN THE COUNTY OF Dodge**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FREMONT-SOUTH BROAD STREET DEV	2,167,470	1,335,720

I, Cathy Gusman, Dodge Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §18-2148, §18-2149, and §13-509.

Cathy Gusman  
(signature of county assessor)

Aug. 19. 2011  
(date)

CC: County Clerk, Dodge

CC: County Treasurer, Dodge

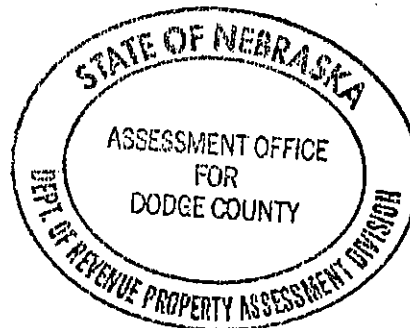
**CERTIFICATION OF TAXABLE VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS  
Or Tax Increment Financing Projects (TIF)  
BASE AND EXCESS VALUE**

**Tax Year 2011**

*(certification required annually)*

**TO City or Community Redevelopment Authority (CRA):**

FREMONT CITY CLERK  
%KIM VOLK-CITY CLERK  
400 E MILITARY ST  
PO BOX 1266  
FREMONT, NE 68025



**TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF FREMONT**

**LOCATED IN THE COUNTY OF Dodge**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FREMONT-TCK LEASING	241,500	3,180,405

I, Cathy Gusman, Dodge Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §18-2148, §18-2149, and §13-509.

Cathy Gusman  
(signature of county assessor)

Aug. 19, 2011  
(date)

CC: County Clerk, Dodge

CC: County Treasurer, Dodge

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheet**  
**SUMMARY OF FULL-TIME POSITIONS BY DEPARTMENT & DIVISION**

The 2012 Budget authorizes 136 full-time employees.

	<u>2011 BUDGETED</u>	<u>2012 BUDGETED</u>
<u>GENERAL FUND</u>		
City Administrator	2.00	2.00
City Clerk/Treasurer	2.00	2.00
Community Development/Planning and Inpections	6.00	3.00
Engineering	4.00	4.00
Fire	30.00	29.00
Human Resources	1.00	1.00
Police	41.00	43.00
Facilities	1.00	1.00
Parks	13.00	10.00
Recreation	3.00	2.00
Library	9.00	7.00
Cemetery	2.00	2.00
GENERAL FUND TOTAL	<u>114.00</u>	<u>106.00</u>
<u>STREET FUND</u>		
Street	21.00	21.00
<u>ENHANCED 911 FUND (Formerly in Police Budget)</u>		
Coordinator and dispatchers (Inc. 3 add'l for DCSO merger)	9.00	9.00
<u>III CORPS/DRUG TASK FORCE FUND</u>		
Officers moved to Police Department in 2012	2.00	-
TOTAL FULL-TIME POSITIONS	<u><u>146.00</u></u>	<u><u>136.00</u></u>

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheet**  
**SUMMARY OF PART-TIME/SEASONAL POSITIONS BY DEPARTMENT & DIVISION**

The 2012 Budget authorizes 39.10 full-time Equivalents (FTEs) for part-time and seasonal activities.

The following chart summarizes the FTEs by Department and Division and compares them to the prior year.

	2011 <u>BUDGETED</u>	2012 <u>BUDGETED</u>
<b><u>GENERAL FUND</u></b>		
Community Development/Planning and Inspections	0.50	-
Engineering	0.63	0.63
Volunteer/Reserve Firefighter	0.44	0.44
Police	0.69	0.69
City Attorney	0.25	0.50
Facilities	1.88	1.89
Parks	4.28	4.13
Ronin Pool	1.69	1.59
Recreation	7.43	5.64
Splash Station	10.68	9.66
Library	5.77	5.50
Cemetery	1.16	1.25
GENERAL FUND TOTAL	<u>35.40</u>	<u>31.92</u>
<b><u>STREET FUND</u></b>		
Street	2.08	2.07
<b><u>ON STREET PARKING FUND</u></b>		
Parking Control Officer - formerly in City Clerk)	0.50	0.50
<b><u>TRANSIT FUND</u></b>		
Bus Drivers	1.22	1.22
<b><u>ENHANCED 911 FUND</u></b>		
Coordinator and dispatchers (coordinator eliminated)	3.17	2.91
<b><u>III CORPS/DRUG TASK FORCE FUND</u></b>		
Task force secretary	0.75	-
<b><u>AIRPORT FUND</u></b>		
Summer Help	0.48	0.48
TOTAL PART-TIME/SEASONAL POSITIONS	<u>43.60</u>	<u>39.10</u>



# Multi-Year Capital Program

## Funding Source

FY 2011-2012

Carryover

Special Assessments

Other

Keno

Gas Tax

Grants/  
Donations

Sales Tax

Property  
Tax

Anticipated  
Utilization

Total Expected  
Cash Flow 2012

Amount Reserved  
for future years

Funding Available

Project	Dept													
Furniture/Chair	2										2,000	2012	2,000	
118 Acquire inspection vehicle	4										10,000	2012	10,000	
6 Testing/Sampling Equipment	5										4,000	2012	4,000	
7 Rescue Squad	6	206,148								256,148		2012	256,148	
122 Update main repeater & backup repeater to narrow band	6									15,000		2012	15,000	
126 Capital under \$5k - Fire	6									15,000		2012	15,000	
8 Traffic Control Pre-emption Devices	6	6,000									6,000	2012	6,000	
120 Plumbing/sewer line	6									3,000		2012	3,000	
121 Floor covering update	6									2,500		2012	2,500	
123 3 radio licenses	6									2,000		2012	2,000	
15 Aerial Replacement	6	150,000								250,000		2015	-	250,000
125 Pumper replacement	6									33,400		2013	-	33,400
11 Defibrillator	6	-								20,000		2013	-	20,000
9 Replace Firehouse HVAC	6	12,000								12,000		2013	-	12,000
14 Fire Training Facility	6	340,000								340,000		2016	-	340,000
18 Replace Windows	9									70,000		2012	70,000	
19 Replace 2 Cruisers	9									50,400		2012	50,400	
130 Conversion kits for 2 new cruisers	9									17,000		2012	17,000	
133 Remodel equipment room	9									9,000		2012	9,000	
134 Rebanding (approx 14 @ \$600)	9									8,000		2012	8,000	
26a Replace panel of HVAC PD first	9									7,500		2012	7,500	
128 Carpeting for Training room	9									7,000		2012	7,000	
135 Equip K-9 cruiser w/cage	9									5,000		2012	5,000	
16 4 Kenwood Portables (In cap under \$5k)	9	2,000								4,000		2012	4,000	
21 Replace 2 Radars	9			3,380	M							2012	3,380	
132 Capital under \$5k - Police (other)	9									2,500		2012	2,500	
129 2 shotguns (replacement program)	9									1,010		2012	1,010	
24 Main building Roof PD	9									50,000		2013	-	50,000
20 Replace Locks	9											2012	-	
30 Desktop Replacements	11					4,300				1,200	8,295	2012	13,795	
115 Recable PD (coordinate w/E911 center)	11									12,000		2012	12,000	
116 Splash Station Camera System	11					8,000						2012	8,000	
35 Network Hardware (split w/ DU)	11										7,106	2012	7,106	
29 Axis Capital Lease for Wireless	11										6,960	2012	6,960	
114 Replace PD MDT's	11									6,600		2012	6,600	
33 Imaging Software (split w/ DU)	11					5,750						2012	5,750	
37 Replace/Retire Servers	11										5,500	2012	5,500	
34 Imaging Scan stations (split w/ DU)	11					5,000						2012	5,000	
31 Replace PD MDT's	11									3,450		2012	3,450	
36 Network Software (split w/ DU)	11										1,500	2012	1,500	
38 Economic Enhancement Capital Outlay	19			300,000	A							2012	300,000	
39 3 Ton Crew Cab	25							22,500				2012	22,500	
45 GIS Software	25							5,000				2012	5,000	
Paint/Head Guns for Paint Machine	25							4,800				2012	4,800	
Hydraulic Shear	25							3,400				2012	3,400	
40 Building Replacement	25	120,000						200,000				2012	-	200,000
127 Replace doors at Sr Center w/electric	26					5,000						2012	5,000	
47 Replace Fire Doors (Aud.)	26					5,000						2012	5,000	
137 Johnson Lake Shelter/Bathroom	27	40,000				40,000						2012	40,000	

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# Multi-Year Capital Program

## Funding Source

FY 2011-2012

Funding Available		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
Project	Dept											
48 Phase 2 CF Horse Roof	27				29,500					2012	29,500	
49 Replace Shelter at Miller	27				20,000					2012	20,000	
60 Dugout Roof Repairs	27				15,000					2012	15,000	
56 Replacement Fiber Mulch	27				8,000					2012	8,000	
51 Picnic Table Replacement	27				8,000					2012	8,000	
55 CF Playground Mulch	27				8,000					2012	8,000	
53 Replace Bridge at Clemmons	27				4,500					2012	4,500	
50 Maintenance Approach Jefferson St	27								4,500	2012	4,500	
52 4 Post Service Lift	27								4,500	2012	4,500	
54 Park Benches- Johnson	27			3,500	L					2012	3,500	
57 Ronin Pool Repairs	28	172,328		172,328	C					2012	172,328	
59 Replace Canoes (6)	29				5,000					2012	5,000	
63 Replace Umbrellas at Splash	30				20,000					2012	20,000	
61 Replace Lounge Chairs	30				6,000					2012	6,000	
62 Replace Pool Tubes	30				4,500					2012	4,500	
66 Replace roof library main building	31				175,000					2012	175,000	
69 Restroom Renovation (new flooring, etc)	31				10,000					2012	10,000	
70 Garage Door and opener (safety issue)	31				3,500					2012	3,500	
76 Street-Bell Linden to Cuning	32							58	2,565,000	2012	2,565,000	
Street-BNSF Viaduct ROW & Design	32						1,293,750	58	431,250	2012	1,725,000	
72 1st Street - Luther to Johnson	32						1,000,000	Q 58	566,600	2012	1,566,600	
Street-West Military Pierce to Ridge Rd	32							58	1,280,000	2012	1,280,000	
77 Drainage-West Military Pierce to Ridge Rd	32							58	900,000	2012	900,000	
Street-Misc Districts	32							58	720,000	2012	720,000	
71 Johnson Road Widening (West) - Military to 16th	32			100,000	R			58	275,000	2012	375,000	
73 Resurfacing-Various locations	32					360,000				2012	360,000	
Paving-Downtown Intersections	32					300,000				2012	300,000	
Water, Sewer, Paving Misc Projects	32							56	230,000	2012	230,000	
Paving-Paving Repairs	32					220,000				2012	220,000	
75 Paving-Street Reconstruction	32					220,000				2012	220,000	
Traffic Signal Improve City Wide	32					155,000				2012	155,000	
Paving-Cloverly & Broad	32					145,000				2012	145,000	
Street-Dike Studies	32							58	120,000	2012	120,000	
89 Paving-Intersection Turn Lanes	32					90,000				2012	90,000	
46 Motor Grader	32					85,000				2012	85,000	
Broad Street-Close out state project	32					80,000				2012	80,000	
74 Paving Misc Paving Projects	32					75,000				2012	75,000	
Drainage-Storm Water Management	32					65,000				2012	65,000	
Paving-Intersections	32					40,000				2012	40,000	
Drainage-Ditch Cleaning	32							56	30,000	2012	30,000	
Drainage-Misc Storm Sewer	32					30,000				2012	30,000	
44 72" mower	32					21,000				2012	21,000	
Traffic Signals and Studies	32					15,000				2012	15,000	
Drainage-Ditch Bank Stabilization	32					15,000				2012	15,000	
Drainage-Intersection Storm Sewer	32					15,000				2012	15,000	
41 Sign making Equip	32					14,800				2012	14,800	
43 1-way Snow Plow	32					14,000				2012	14,000	
88 Traffic -Misc Signal Improvements	32					10,000				2012	10,000	
Sidewalks-Various projects	32					10,000				2012	10,000	

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## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
Funding Available												
Project	Dept											
42 Narrow-Band repeater	32					8,500				2012	8,500	
96 West 6 Unit Hangar	34						450,000	E		2012	450,000	
91 ALP Update with Feasibility Study	34						360,000	E		2012	360,000	
Apron N/S Taxiway	34			75,000	D					2012	75,000	
Airport Misc Improvements	34			15,000	D					2012	15,000	
Airport Misc Infrastructure	34			15,000	D					2012	15,000	
Brownfields project	37			1,960,000	A, S		373,619	T		2012	2,333,619	
105 Rawhide Creek Trail	37						477,988	F,56	119,500	2012	597,488	
106 CF Arena Improvements	37				15,693		559,102	G		2012	574,795	
104 Johnson Road Trail	37						382,174	F,56	95,544	2012	477,718	
103 State Lakes Trail	37						310,169	F,56	108,041	2012	418,210	
107 Cemetery Office/Equipment	42								15,000	2012	15,000	
CDBG Land	82			100,000	P					2012	100,000	
109 Upgrade Communications Console	89	-		45,417	H				237,295	2012	282,712	
138 Upgrade Communications Console DC Share	89	-		258,229	I				-	2012	258,229	
111 Wireless E911 Equipment Upgrades	89			31,401	J					2012	31,401	
113 Gen 3 Pinnacle Night Vision	90	8,500		8,500	K					2012	8,500	
138 Citation 24 receiver & digital MP recorder	90			2,500	K					2012	2,500	
140 3 Ballistic entry vests with SAPI inserts	90			2,100	K					2012	2,100	
112 Drug Task Force Computer	90	2,000		2,000	K					2012	2,000	
139 Global positioning tracking system (GPS)	90			1,500	K					2012	1,500	
Special assessment paving projects	98			1,000,000	O						1,000,000	
141 Summit Spec assessment software	98		5,500	5,500	O					2012	5,500	
Total		\$ 1,058,976	\$ 5,500	\$ 4,101,355		\$ 405,743	\$ 2,224,000	\$ 5,206,802	\$ 8,644,643	\$ 312,656	\$ 19,989,799	\$ 905,400

\$ 20,895,199  
\$ -

#### Footnotes

- A Economic Enhancement Fund
- B Christensen Field Fund
- C Park & Rec Special Fund
- D Airport Fund
- E FAA Grant/State Loan
- F Transportation Enhancement Grant
- G CVB, CCCC Grants and Donation
- H E911 Fund
- I Grant & Other participating local govt's
- J Wireless E911 Fund
- K Drug Task Force Fund
- L Benchmark for the Arts fundraiser
- M Radar Mini Grant Highway Safety
- N Interlocal w/DC for booking
- O Special Assessments
- P CDBG Funds
- Q FPS \$100K, NDOR \$850K, Railroad \$50K
- R Assessed
- S Land sale, special projects reserves
- T Brownfield grant & private donation

**CITY OF FREMONT**  
**2011-2012**

**GENERAL FUND**

## **CITY OF FREMONT**

### **FYE 9/30/2012 Budget Worksheets**

#### **General Fund**

#### **Fund 001 - General Fund**

#### **All or Part of Activities 01-17, 21-23, 26-31, and 42**

The General Fund accounts for most of the services typically associated with local government. These services include, but are not limited to, Police, Fire, Engineering, Building Inspection, Code Enforcement, Planning, Library, Parks, Recreation and General Administration. In governmental accounting the General Fund is typically used to account for services that are not required to be accounted for in another fund.

Primary revenue sources for the General Fund include Property Taxes, a portion of the City’s 1.5% Local Option Sales Tax (LOST), payments from the various utility funds (“in lieu of taxes”), and charges for services. The LOST revenue is received as an Operating Transfer from the Sales Tax Fund. LOST was adopted in an effort to provide property tax relief to Fremont’s citizens and businesses.

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001 General Fund					
001-0100-311.00-00	Property Tax	4,110,018	4,808,139	4,786,277	4,476,703
001-0100-311.03-00	TIF Revenue	212,011	195,500	0	0
001-0100-312.99-00	Transfer	1,721,328	1,945,280	1,945,280	1,886,000
001-0100-313.00-00	Relief (SLS) Tax	214,034	208,546	204,133	0
001-0100-316.01-00	Occupation Tax	0	0	0	475,000
001-0100-316.04-00	Lodging Tax	0	0	0	120,000
001-0100-318.02-00	TV Franchise Taxes	267,351	255,000	270,000	270,000
001-0100-334.01-00	Local grants/NP donations	0	110,000	0	0
001-0100-335.03-00	Municipal Equalization	238,193	298,841	257,118	395,529
001-0100-339.00-00	Lieu of Taxes	2,405,000	2,555,000	2,555,000	2,590,000
001-0100-339.02-00	Housing Authority	10,021	7,500	7,356	9,800
001-0100-340.00-00	Services	2,000	0	2,000	0
001-0100-361.00-00	Interest Income	8,277	90,000	25,000	25,000
001-0100-363.00-00	Rentals	17,351	12,500	12,771	12,500
001-0100-370.00-00	Loan Repayment	0	2,493	2,493	2,493
001-0100-391.00-00	Contribution/Donations	2,818	95,000	25	100,000
001-0100-392.00-00	Gain/Loss Prop Disposal	19,329	0	10,617	0
001-0100-398.00-00	Use (Provision) of F/B	0	0	0	700,000
001-0100-399.00-00	Miscellaneous	777	0	40,500	1,000
001-1003-320.00-00	Misc Lic & Fees	35,261	28,000	38,000	28,000
001-1003-321.00-00	Occupation Taxes	40,045	36,000	34,000	20,000
001-1003-322.06-00	Dog Licenses	8,009	6,000	9,000	6,500
001-1003-340.00-00	Services	0	3,000	0	0
001-1003-341.01-00	Cash long/(short)	57	0	6	0
001-1004-331.00-00	Federal Funding	0	75,000	75,000	0
001-1004-334.01-00	Local grants/NP donations	0	0	47,000	37,000
001-1004-338.00-00	Local Government Unit	117	0	20,000	0
001-1004-340.00-00	Services	258,248	145,000	280,000	275,000
001-1011-334.01-00	Local grants/NP donations	0	0	8,116	0
001-1011-399.99-00	InterCity trans/Pass Thru	62,305	90,984	44,455	46,300
001-1206-331.00-00	Federal Funding	975	239,814	0	0
001-1206-340.00-00	Services	20,707	20,000	18,000	20,000
001-1206-342.02-00	Rescue Squad Income	379,818	400,000	500,000	500,000
001-1206-391.00-00	Contribution/Donations	850	1,390	13,475	1,000
001-1206-399.99-00	InterCity trans/Pass Thru	398,127	1,475,987	711,734	1,599,048
001-1208-399.99-00	InterCity trans/Pass Thru	0	4,500	570	0
001-1209-331.00-00	Federal Funding	1,320	0	0	76,159
001-1209-338.00-00	Local Government Unit	15,683	45,000	45,000	45,000
001-1209-340.00-00	Services	7,269	14,300	13,486	13,500
001-1209-391.00-00	Contribution/Donations	161	0	12,500	17,500
001-1209-399.99-00	InterCity trans/Pass Thru	1,160,685	1,298,981	1,084,757	1,048,126
001-1217-399.99-00	InterCity trans/Pass Thru	0	1,200	0	0
001-1305-340.00-00	Services	3,488	4,200	3,000	4,200
001-2021-320.00-00	Misc Lic & Fees	5,585	5,000	6,500	6,500
001-2026-331.00-00	Federal Funding	4,264	0	0	0
001-2026-347.05-00	Rent & Miscellaneous	141,201	135,000	135,000	135,000

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PROGRAM GM601L

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

PAGE 2  
ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001 General Fund					
001-2026-399.00-00	Miscellaneous	60	0	1,500	0
001-2026-399.99-00	InterCity trans/Pass Thru	0	15,000	3,500	10,000
001-2027-334.01-00	Local grants/NP donations	2,390	0	15,000	0
001-2027-340.00-00	Services	25	0	0	0
001-2027-347.03-00	Shelter & Stadium Rent	19,656	13,000	17,250	15,000
001-2027-363.00-00	Rentals	17,354	16,000	17,754	16,000
001-2027-391.00-00	Contribution/Donations	300	200	6,030	500
001-2027-399.00-00	Miscellaneous	6,286	5,425	6,000	4,000
001-2027-399.99-00	InterCity trans/Pass Thru	75,394	147,500	88,074	133,000
001-2028-347.00-00	Rent	1,175	0	1,775	1,000
001-2028-347.02-00	Pool Receipts	17,193	13,000	15,000	15,000
001-2028-399.00-00	Miscellaneous	754	0	500	500
001-2028-399.99-00	InterCity trans/Pass Thru	53,959	172,328	1,380	172,328
001-2029-334.01-00	Local grants/NP donations	3,349	6,000	0	0
001-2029-347.00-00	Rent	119,891	130,000	110,000	110,000
001-2029-347.01-00	Concession Sales	12,301	18,000	16,433	14,000
001-2029-391.00-00	Contribution/Donations	3	0	0	0
001-2029-399.00-00	Miscellaneous	5,862	0	6,440	5,000
001-2029-399.99-00	InterCity trans/Pass Thru	4,183	0	0	5,000
001-2030-347.00-00	Rent	3,660	3,500	4,225	3,000
001-2030-347.01-00	Concession Sales	49,332	45,000	45,000	42,000
001-2030-347.02-00	Pool Receipts	165,322	157,500	157,500	150,000
001-2030-391.00-00	Contribution/Donations	0	0	2,900	0
001-2030-399.00-00	Miscellaneous	408	0	50	0
001-2030-399.99-00	InterCity trans/Pass Thru	0	0	0	30,500
001-2031-334.00-00	Fees, Grants & Misc	30,872	31,000	30,738	30,000
001-2031-334.01-00	Local grants/NP donations	7,634	34,031	625	30,000
001-2031-335.00-00	State Funding	6,975	7,191	10,610	8,000
001-2031-391.00-00	Contribution/Donations	1,712	2,500	2,878	3,000
001-2031-399.99-00	InterCity trans/Pass Thru	50,776	114,999	87,023	265,500
001-2039-335.00-00	State Funding	22,587	0	0	0
001-2039-391.00-00	Contribution/Donations	939	0	0	0
001-2042-334.01-00	Local grants/NP donations	398	0	5,000	2,000
001-2042-340.00-00	Services	46,881	48,000	48,000	50,000
001-2042-399.99-00	InterCity trans/Pass Thru	13,360	59,000	58,266	0
001-4035-398.00-00	Use (Provision) of F/B	0	669,318	0	225,606
* General Fund		12,497,006	16,321,647	13,977,608	16,283,792

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PROGRAM GM601L

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

PAGE 1  
ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 01	Mayor/Council				
001-1001-413.10-10	Salaries/Wages	16,900	17,400	17,525	17,400
001-1001-413.10-22	FICA/Medicare	1,293	1,331	1,341	1,331
*	Personal Services	18,193	18,731	18,866	18,731
001-1001-413.20-11	Postage & Printing	824	1,500	500	1,000
001-1001-413.20-13	Training & Travel	413	1,000	800	1,000
001-1001-413.20-33	Legal Advertising	0	100	250	250
001-1001-413.20-34	Legal & Accounting Svcs	24,448	762,125	34,472	1,103,000
001-1001-413.20-93	Dues & Subscriptions	31,294	33,000	28,693	29,500
001-1001-413.20-95	Hire Equip/Equip Rental	510	0	685	585
001-1001-413.20-99	Other Contractual Service	4,565	6,250	5,000	31,000
*	Contractual Services	62,054	803,975	70,400	1,166,335
001-1001-413.30-31	Office Supplies	26	500	350	300
001-1001-413.30-35	Printing	92	0	1,025	1,600
001-1001-413.30-41	Food Supplies	173	120	71	120
001-1001-413.30-51	Books & Periodicals	0	0	310	325
001-1001-413.30-68	Insignia	212	250	232	5,250
001-1001-413.30-79	Other Commodities	0	250	85	250
*	Commodities	503	1,120	2,073	7,845
**	Mayor/Council	80,750	823,826	91,339	1,192,911



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 02	City Administration				
001-1002-415.10-10	Salaries/Wages	169,643	169,650	139,712	160,000
001-1002-415.10-14	Health Insurance	28,207	28,512	24,099	32,448
001-1002-415.10-22	FICA/Medicare	12,005	11,580	9,801	11,834
001-1002-415.10-23	Pension	10,442	11,027	8,963	10,400
001-1002-415.10-65	Comp Leave Pay	578	0	0	0
001-1002-415.10-70	Vacation Pay	68	0	0	0
*	Personal Services	220,943	220,769	182,575	214,682
001-1002-415.20-11	Postage & Printing	1,078	1,400	2,400	1,200
001-1002-415.20-12	Communications	61	0	0	0
001-1002-415.20-13	Training & Travel	2,041	5,000	2,136	5,500
001-1002-415.20-15	Car Allowance	2,400	2,400	650	0
001-1002-415.20-33	Legal Advertising	0	0	5,322	0
001-1002-415.20-60	Repairs & Maintenance	69	100	0	100
001-1002-415.20-93	Dues & Subscriptions	1,816	1,896	1,575	2,000
001-1002-415.20-95	Hire Equip/Equip Rental	510	0	683	500
001-1002-415.20-99	Other Contractual Service	2,465	4,000	3,333	3,000
001-1002-417.20-12	Communications	0	100	0	0
001-1002-417.20-13	Training & Travel	0	600	0	600
001-1002-417.20-93	Dues & Subscriptions	0	100	0	100
*	Contractual Services	10,440	15,596	16,099	13,000
001-1002-415.30-31	Office Supplies	2,042	1,400	500	2,300
001-1002-415.30-41	Food Supplies	101	100	100	0
001-1002-415.30-51	Books & Periodicals	58	300	60	500
001-1002-415.30-79	Other Commodities	0	500	0	500
001-1002-417.30-31	Office Supplies	0	100	160	100
001-1002-417.30-79	Other Commodities	0	300	15	300
*	Commodities	2,201	2,700	835	3,700
001-1002-415.40-90	Capital under \$5,000	0	0	0	2,000
*	Fixed Assets	0	0	0	2,000
**	City Administration	233,584	239,065	199,509	233,382

## Multi-Year Capital Program

FY 2011-2012		Funding Source										Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax					
Project	Dept													
Furniture/Chair	2								2,000			2012	2,000	
Department Total		-	-	-	-	-	-	-	2,000				2,000	-
														\$ 2,000

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 03	City Clerk				
001-1003-415.10-10	Salaries/Wages	107,396	108,696	109,270	112,082
001-1003-415.10-14	Health Insurance	27,860	30,012	32,124	32,448
001-1003-415.10-22	FICA/Medicare	7,856	7,930	7,790	7,847
001-1003-415.10-23	Pension	6,981	7,065	7,103	7,285
001-1003-415.10-65	Comp Leave Pay	56	0	0	0
001-1003-415.10-70	Vacation Pay	100	0	0	0
*	Personal Services	150,049	153,703	156,287	159,662
001-1003-415.20-11	Postage & Printing	3,458	4,000	3,000	4,000
001-1003-415.20-13	Training & Travel	640	544	544	420
001-1003-415.20-15	Car Allowance	2,400	1,400	1,400	0
001-1003-415.20-33	Legal Advertising	4,879	4,000	5,200	4,000
001-1003-415.20-60	Repairs & Maintenance	0	350	150	350
001-1003-415.20-70	Rents	146	150	146	150
001-1003-415.20-93	Dues & Subscriptions	330	350	390	350
001-1003-415.20-99	Other Contractual Service	22,583	3,000	1,800	3,550
*	Contractual Services	34,436	13,794	12,630	12,820
001-1003-415.30-31	Office Supplies	785	1,000	750	1,000
001-1003-415.30-35	Printing	72	250	937	1,650
001-1003-415.30-51	Books & Periodicals	0	100	80	100
001-1003-415.30-61	License Tags	176	167	166	175
001-1003-415.30-79	Other Commodities	0	790	0	950
*	Commodities	1,033	2,307	1,933	3,875
001-1003-495.99-00	Transfer	10,123	0	0	0
*	Transfer	10,123	0	0	0
**	City Clerk	195,641	169,804	170,850	176,357

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 04	Inspections/Planning				
001-1004-418.10-10	Salaries/Wages	1,734	97,203	85,427	0
001-1004-418.10-14	Health Insurance	0	42,768	27,147	0
001-1004-418.10-22	FICA/Medicare	123	6,858	6,281	0
001-1004-418.10-23	Pension	112	5,190	4,585	0
001-1004-424.10-10	Salaries/Wages	201,540	209,778	197,209	199,177
001-1004-424.10-14	Health Insurance	42,086	43,956	43,987	48,672
001-1004-424.10-22	FICA/Medicare	15,382	15,465	14,821	14,305
001-1004-424.10-23	Pension	11,418	12,201	11,561	11,825
001-1004-424.10-65	Comp Leave Pay	3,858-	0	0	0
001-1004-424.10-70	Vacation Pay	1,006	0	0	0
*	Personal Services	269,543	433,419	391,018	273,979
001-1004-418.20-12	Communications	4	276	276	0
001-1004-418.20-13	Training & Travel	0	0	110	0
001-1004-418.20-60	Repairs & Maintenance	0	1,000	500	0
001-1004-418.20-70	Rents	0	0	105	0
001-1004-418.20-99	Other Contractual Service	0	2,000	1,000	0
001-1004-424.20-11	Postage & Printing	962	1,000	800	500
001-1004-424.20-12	Communications	606	961	600	552
001-1004-424.20-13	Training & Travel	1,312	2,750	2,000	2,500
001-1004-424.20-15	Car Allowance	12,444	12,444	12,444	0
001-1004-424.20-31	Professional Services	13,600	360,000	260,000	90,000
001-1004-424.20-33	Legal Advertising	102	200	400	400
001-1004-424.20-60	Repairs & Maintenance	0	200	0	0
001-1004-424.20-93	Dues & Subscriptions	950	1,450	1,270	1,400
001-1004-424.20-95	Hire Equip/Equip Rental	86	1,200	350	750
001-1004-424.20-99	Other Contractual Service	13,477	5,000	2,000	5,000
*	Contractual Services	43,543	388,481	281,855	101,102
001-1004-418.30-31	Office Supplies	0	0	500	0
001-1004-418.30-32	Lab/Chemicals	0	1,000	750	0
001-1004-418.30-33	Small Tools & Equipment	0	1,500	1,000	0
001-1004-418.30-44	Fuel/Oil/Grease	0	0	1,500	0
001-1004-418.30-49	Bldg/Structural Materials	0	30,000	35,000	0
001-1004-418.30-56	Parts/Mach & Equipment	0	500	600	0
001-1004-418.30-63	MV Fuel Parts	0	4,000	1,000	0
001-1004-418.30-79	Other Commodities	0	0	100	0
001-1004-424.30-31	Office Supplies	1,195	1,200	1,200	1,500
001-1004-424.30-33	Small Tools & Equipment	0	300	370	300
001-1004-424.30-35	Printing	1,034	200	1,200	2,500
001-1004-424.30-41	Food Supplies	0	0	13	0
001-1004-424.30-44	Fuel/Oil/Grease	0	0	800	0
001-1004-424.30-51	Books & Periodicals	1,333	1,100	1,200	1,000
*	Commodities	3,562	39,800	45,233	5,300
001-1004-418.40-13	Bldg/Improve Acquisition	0	5,000	3,500	0
001-1004-424.40-20	Motor Vehicles	0	0	0	10,000
*	Fixed Assets	0	5,000	3,500	10,000
001-1004-495.99-00	Transfer	0	2,500	2,500	0

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 04	Inspections/Planning				
*	Transfer	0	2,500	2,500	0
**	Inspections/Planning	316,648	869,200	724,106	390,381

## Multi-Year Capital Program

FY 2011-2012		Funding Source										Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax					
Project	Dept													
118 Acquire inspection vehicle	4										10,000	2012	10,000	
Department Total		-	-	-	-	-	-	-	-	-	10,000		10,000	-
														\$ 10,000

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 05	Engineering Services				
001-1305-430.10-10	Salaries/Wages	245,721	261,753	252,787	269,727
001-1305-430.10-14	Health Insurance	55,995	57,024	64,511	64,896
001-1305-430.10-22	FICA/Medicaid	17,760	19,253	18,005	19,181
001-1305-430.10-23	Pension	15,160	16,350	16,055	16,859
001-1305-430.10-65	Comp Leave Pay	1,590	0	0	0
001-1305-430.10-70	Vacation Pay	5,503	0	0	0
*	Personal Services	338,549	354,380	351,358	370,663
001-1305-430.20-11	Postage & Printing	586	1,450	420	1,450
001-1305-430.20-12	Communications	0	50	100	50
001-1305-430.20-13	Training & Travel	537	1,250	848	1,250
001-1305-430.20-14	Freight & Express	0	50	100	50
001-1305-430.20-15	Car Allowance	2,400	4,800	2,400	0
001-1305-430.20-33	Legal Advertising	1,589	300	100	600
001-1305-430.20-35	Medical Services	0	0	100	0
001-1305-430.20-60	Repairs & Maintenance	0	800	300	800
001-1305-430.20-93	Dues & Subscriptions	585	1,280	1,200	1,280
001-1305-430.20-95	Hire Equip/Equip Rental	48	1,200	640	1,200
001-1305-430.20-99	Other Contractual Service	63	48,000	7,800	68,000
*	Contractual Services	5,808	59,180	14,008	74,680
001-1305-430.30-31	Office Supplies	1,865	3,470	700	1,800
001-1305-430.30-32	Lab/Chemicals	0	200	100	0
001-1305-430.30-33	Small Tools & Equipment	20	730	100	0
001-1305-430.30-35	Printing	0	0	100	0
001-1305-430.30-44	Fuel/Oil/Grease	1,967	2,250	2,000	2,250
001-1305-430.30-51	Books & Periodicals	153	300	100	300
001-1305-430.30-56	Parts/Mach & Equipment	0	300	100	0
001-1305-430.30-63	MV Fuel Parts	85	600	1,000	600
001-1305-430.30-65	Radio Parts & Supplies	155	300	100	300
001-1305-430.30-79	Other Commodities	91	0	100	250
*	Commodities	4,336	8,150	4,400	5,500
001-1305-430.40-14	Engineering & Photo Equip	0	0	500	0
001-1305-430.40-90	Capital Under \$5,000	0	4,000	1,000	4,000
001-1305-430.40-99	Other Capital Outlay	0	0	500	0
*	Fixed Assets	0	4,000	2,000	4,000
**	Engineering Services	348,693	425,710	371,766	454,843

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
Project	Dept											
6 Testing/Sampling Equipment	5								4,000	2012	4,000	
Department Total		-	-	-	-	-	-	-	4,000		4,000	-
												\$ 4,000



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 06	Fire				
001-1206-422.10-10	Salaries/Wages	1,442,335	1,481,177	1,314,759	1,473,574
001-1206-422.10-14	Health Insurance	374,307	413,424	401,379	454,272
001-1206-422.10-15	Overtime Wages	187,744	65,000	135,408	120,000
001-1206-422.10-22	FICA/Medicare	22,711	23,954	20,463	22,571
001-1206-422.10-23	Pension	179,712	207,423	166,078	198,507
001-1206-422.10-24	Tuition Reimbursement	0	6,800	0	0
001-1206-422.10-65	Comp Leave Pay	3,910	0	0	0
001-1206-422.10-70	Vacation Pay	3,525	10,000	0	0
*	Personal Services	2,199,374	2,207,778	2,038,087	2,268,924
001-1206-419.20-65	Service Agreements	0	0	0	5,500
001-1206-422.20-11	Postage & Printing	1,301	2,325	2,300	2,200
001-1206-422.20-12	Communications	249	900	268	1,036
001-1206-422.20-13	Training & Travel	16,723	35,225	13,000	31,411
001-1206-422.20-14	Freight & Express	0	0	54	50
001-1206-422.20-15	Car Allowance	2,400	2,400	1,400	0
001-1206-422.20-17	Uniform Allowance	15,350	16,800	11,440	13,440
001-1206-422.20-33	Legal Advertising	76	200	800	1,000
001-1206-422.20-35	Medical Services	9,480	14,000	22,000	15,000
001-1206-422.20-60	Repairs & Maintenance	23,734	15,000	9,802	15,075
001-1206-422.20-65	Service Agreements	1,500	5,500	700	2,625
001-1206-422.20-91	Towels & Laundry Service	777	900	636	750
001-1206-422.20-93	Dues & Subscriptions	1,256	1,000	838	1,229
001-1206-422.20-95	Hire Equip/Equip Rental	709	0	1,070	1,300
001-1206-422.20-99	Other Contractual Service	9,154	8,791	2,066	9,230
*	Contractual Services	82,709	103,041	66,374	99,846
001-1206-419.30-56	Parts/Mach & Equipment	0	0	0	4,000
001-1206-422.30-31	Office Supplies	2,203	3,600	2,530	3,600
001-1206-422.30-32	Lab/Chemicals	443	2,700	2,500	2,700
001-1206-422.30-33	Small Tools & Equipment	21,585	24,900	20,000	24,900
001-1206-422.30-35	Printing	711	2,000	1,100	2,000
001-1206-422.30-44	Fuel/Oil/Grease	14,025	16,000	16,000	16,000
001-1206-422.30-48	Electric Parts & Supplies	0	0	10	0
001-1206-422.30-49	Bldg/Structural Materials	4,053	3,000	3,278	3,000
001-1206-422.30-51	Books & Periodicals	222	1,000	616	1,000
001-1206-422.30-52	Wearing Apparel	1,022	1,000	500	1,000
001-1206-422.30-56	Parts/Mach & Equipment	8,611	15,610	9,000	15,000
001-1206-422.30-57	Bedding & Towels	0	200	0	200
001-1206-422.30-63	MV Fuel Parts	9,898	9,000	8,672	9,000
001-1206-422.30-65	Radio Parts & Supplies	2,102	8,000	514	8,000
001-1206-422.30-68	Insignia & Ammo	18	200	0	450
001-1206-422.30-79	Other Commodities	2,067	3,390	4,342	3,390
*	Commodities	66,960	90,600	69,062	94,240
001-1206-422.40-13	Bldg/Improve Acquisition	4,849	402,000	0	357,500
001-1206-422.40-15	Radio & Telegraphic	41,909	0	0	17,000
001-1206-422.40-16	Traffic Control Equipment	20,307	10,000	895	6,000
001-1206-422.40-18	Firefighting Equipment	10,028	868,777	555,000	559,548

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 06	Fire				
001-1206-422.40-90	Capital Under \$5,000	16,406	34,959	19,000	15,000
*	Fixed Assets	93,499	1,315,736	574,895	955,048
**	Fire	2,442,542	3,717,155	2,748,418	3,418,058

# Multi-Year Capital Program

		Funding Source											Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax						
Project	Dept														
7 Rescue Squad	6	206,148						256,148				2012	256,148		
122 Update main repeater & backup repeater to narrow	6							15,000				2012	15,000		
126 Capital under \$5k - Fire	6							15,000				2012	15,000		
8 Traffic Control Pre-emption Devices	6	6,000							6,000			2012	6,000		
120 Plumbing/sewer line	6							3,000				2012	3,000		
121 Floor covering update	6							2,500				2012	2,500		
123 3 radio licenses	6							2,000				2012	2,000		
15 Aerial Replacement	6	150,000						250,000				2015	-	250,000	
125 Pumper replacement	6							33,400				2013	-	33,400	
11 Defibrillator	6	-						20,000				2013	-	20,000	
9 Replace Firehouse HVAC	6	12,000						12,000				2013	-	12,000	
14 Fire Training Facility	6	340,000						340,000				2016	-	340,000	
Department Total		714,148	-	-	-	-	-	949,048	6,000				299,648	655,400	
														\$ 955,048	

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 07	Human Resources				
001-1007-415.10-10	Salaries/Wages	37,367	40,742	40,911	44,042
001-1007-415.10-14	Health Insurance	13,847	14,256	15,988	16,224
001-1007-415.10-22	FICA/Medicare	2,685	2,924	2,928	3,150
001-1007-415.10-23	Pension	1,868	2,037	2,046	2,202
001-1007-415.10-65	Comp Leave Pay	28	0	0	0
001-1007-415.10-70	Vacation Pay	151	0	0	0
*	Personal Services	55,946	59,959	61,873	65,618
001-1007-415.20-11	Postage & Printing	75	200	800	1,000
001-1007-415.20-13	Training & Travel	220	800	0	200
001-1007-415.20-33	Legal Advertising	147	400	150	400
001-1007-415.20-34	Legal & Accounting Svcs	31,114	95,325	125,000	100,000
001-1007-415.20-93	Dues & Subscriptions	743	700	550	700
001-1007-415.20-99	Other Contractual Service	916	35,182	35,000	25,000
*	Contractual Services	33,215	132,607	161,500	127,300
001-1007-415.30-31	Office Supplies	1,385	2,700	2,700	2,700
001-1007-415.30-41	Food Supplies	141	300	300	200
001-1007-415.30-51	Books & Periodicals	248	500	500	300
*	Commodities	1,774	3,500	3,500	3,200
**	Human Resources	90,935	196,066	226,873	196,118

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 08	Reserve Fire				
001-1208-422.10-10	Salaries/Wages	2,099	7,250	4,409	6,961
001-1208-422.10-12	Other Personal Services	56	0	0	0
001-1208-422.10-14	Health Insurance	11	0	46	0
001-1208-422.10-22	FICA/Medicare	31	555	64	101
001-1208-422.10-23	Pension	273	943	573	905
*	Personal Services	2,470	8,748	5,092	7,967
001-1208-422.20-13	Training & Travel	80	2,000	1,200	2,000
001-1208-422.20-35	Medical Services	1,896	1,500	690	2,000
001-1208-422.20-99	Other Contractual Service	1,010	500	0	120
*	Contractual Services	2,986	4,000	1,890	4,120
001-1208-422.30-31	Office Supplies	26	0	0	30
001-1208-422.30-52	Wearing Apparel	1,034	2,500	1,080	3,000
001-1208-422.30-65	Radio Parts & Supplies	0	1,350	0	1,500
001-1208-422.30-79	Other Commodities	0	800	0	0
*	Commodities	1,060	4,650	1,080	4,530
**	Reserve Fire	6,516	17,398	8,062	16,617

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 09	Police				
001-1209-421.10-10	Salaries/Wages	2,309,292	2,066,096	2,091,240	2,333,294
001-1209-421.10-14	Health Insurance	637,484	642,076	612,880	688,128
001-1209-421.10-15	Overtime Wages	109,362	94,750	75,000	100,000
001-1209-421.10-22	FICA/Medicare	185,623	167,109	171,850	185,348
001-1209-421.10-23	Pension	154,235	136,582	247,999	258,918
001-1209-421.10-24	Tuition Reimbursement	5,492	4,000	0	1,000
001-1209-421.10-65	Comp Leave Pay	79,853	104,500	70,750	75,000
001-1209-421.10-70	Vacation Pay	8,503	0	0	0
*	Personal Services	3,489,844	3,215,113	3,269,719	3,641,688
001-1209-421.20-11	Postage & Printing	4,388	6,000	1,918	6,000
001-1209-421.20-12	Communications	1,583	0	2,374	2,400
001-1209-421.20-13	Training & Travel	11,204	15,998	10,352	23,999
001-1209-421.20-15	Car Allowance	3,923	2,415	2,415	0
001-1209-421.20-17	Uniform Allowance	36,210	34,460	31,000	40,000
001-1209-421.20-33	Legal Advertising	2,179	3,000	944	3,000
001-1209-421.20-35	Medical Services	4,465	5,500	2,000	5,500
001-1209-421.20-60	Repairs & Maintenance	15,775	25,500	12,000	25,500
001-1209-421.20-65	Service Agreements	0	0	7,000	15,000
001-1209-421.20-70	Rents	9,355	16,195	12,000	9,000
001-1209-421.20-91	Towels & Laundry Service	2,634	2,700	2,694	2,800
001-1209-421.20-93	Dues & Subscriptions	44,131	44,000	44,000	60,000
001-1209-421.20-95	Hire Equip/Equip Rental	210	0	198	300
001-1209-421.20-99	Other Contractual Service	29,969	40,000	18,074	40,000
*	Contractual Services	166,026	195,768	146,969	233,499
001-1209-421.30-31	Office Supplies	15,785	15,000	20,800	16,000
001-1209-421.30-32	Lab/Chemicals	1,956	6,000	1,952	6,000
001-1209-421.30-33	Small Tools & Equipment	1,738	8,000	2,212	2,000
001-1209-421.30-35	Printing	818	0	250	100
001-1209-421.30-41	Food Supplies	5	0	150	0
001-1209-421.30-44	Fuel/Oil/Grease	71,047	79,500	84,000	70,000
001-1209-421.30-48	Electric Parts & Supplies	316	1,350	1,000	1,350
001-1209-421.30-49	Bldg/Structural Materials	3,217	4,500	3,000	4,500
001-1209-421.30-51	Books & Periodicals	1,751	2,750	1,202	2,750
001-1209-421.30-56	Parts/Mach & Equipment	521	2,000	700	2,000
001-1209-421.30-63	MV Fuel Parts	28,201	28,400	34,138	31,000
001-1209-421.30-65	Radio Parts & Supplies	2,425	3,500	0	3,500
001-1209-421.30-68	Insignia & Ammo	16,554	9,600	5,476	16,600
001-1209-421.30-79	Other Commodities	4,160	9,000	4,000	19,000
*	Commodities	148,494	169,600	158,880	174,800
001-1209-421.40-10	Guns	1,010	1,010	1,010	1,010
001-1209-421.40-12	Mechanical Equipment	4,801	16,200	11,500	24,500
001-1209-421.40-13	Bldg/Improve Acquisition	30,165	7,000	7,188	136,000
001-1209-421.40-15	Radio & Telegraphic	0	0	0	8,000
001-1209-421.40-20	Motor Vehicles	22,488	54,018	54,018	50,400
001-1209-421.40-90	Capital Under \$5,000	14,958	8,780	0	9,880
001-1209-421.40-99	Other Capital Outlay	0	37,650	7,957	5,000

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 09	Police				
*	Fixed Assets	73,422	124,658	81,673	234,790
001-1209-495.99-00	Transfer	0	496,133	385,375	636,223
*	Transfer	0	496,133	385,375	636,223
**	Police	3,877,786	4,201,272	4,042,616	4,921,000

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
Project	Dept											
18 Replace Windows	9							70,000		2012	70,000	
19 Replace 2 Cruisers	9							50,400		2012	50,400	
130 Conversion kits for 2 new cruisers	9							17,000		2012	17,000	
133 Remodel equipment room	9							9,000		2012	9,000	
134 Rebanding (approx 14 @\$600)	9							8,000		2012	8,000	
26a Replace panel of HVAC PD first	9							7,500		2012	7,500	
128 Carpeting for Training room	9							7,000		2012	7,000	
135 Equip K-9 cruiser w/cage	9							5,000		2012	5,000	
16 4 Kenwood Portables (In cap under \$5k)	9	2,000						4,000		2012	4,000	
21 Replace 2 Radars	9			3,380	M					2012	3,380	
132 Capital under \$5k - Police (other)	9							2,500		2012	2,500	
129 2 shotguns (replacement program)	9							1,010		2012	1,010	
24 Main building Roof PD	9							50,000		2013	-	50,000
Department Total		2,000	-	3,380	-	-	-	231,410	-		184,790	50,000
												\$ 234,790

#### Footnotes

- A Economic Enhancement Fund
- B Christensen Field Fund
- 48 C Park & Rec Special Fund
- D Airport Fund
- E FAA Grant/State Loan
- F Transportation Enhancement Grant
- G CVB, CCCC Grants and Donation
- H E911 Fund
- I Grant & Other participating local govt's
- J Wireless E911 Fund
- K Drug Task Force Fund
- L Benchmark for the Arts fundraiser
- M Radar Mini Grant Highway Safety
- N Interlocal w/DC for booking
- O Special Assessments
- P CDBG Funds
- Q FPS \$100K, NDOR \$850K, Railroad \$50K
- R Assessed
- S Land sale,, special projects reserves
- T Brownfield grant & private donation



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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001 General Fund					
DIV 10 Dog Control					
001-1410-421.20-99	Other Contractual Service	55,214	55,740	56,084	57,810
* Contractual Services		55,214	55,740	56,084	57,810
001-1410-421.30-79	Other Commodities	0	2,000	0	2,000
* Commodities		0	2,000	0	2,000
** Dog Control		55,214	57,740	56,084	59,810

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 11	Information Technology				
001-1011-419.20-11	Postage & Printing	0	0	0	10
001-1011-419.20-12	Communications	5,459	15,840	6,632	15,840
001-1011-419.20-13	Training & Travel	0	2,750	1,795	2,825
001-1011-419.20-60	Repairs & Maintenance	75	0	0	0
001-1011-419.20-65	Service Agreements	67,136	71,976	69,484	50,451
001-1011-419.20-93	Dues & Subscriptions	0	349	0	350
001-1011-419.20-99	Other Contractual Service	4,818	7,750	5,500	10,440
*	Contractual Services	77,488	98,665	83,411	79,916
001-1011-419.30-35	Printing	22	0	0	0
001-1011-419.30-55	Software	21,773	10,333	10,416	10,267
001-1011-419.30-56	Parts/Mach & Equipment	10,065	13,420	12,090	12,190
*	Commodities	31,860	23,753	22,506	22,457
001-1011-419.40-90	Capital Under \$5,000	44,804	48,289	43,465	30,805
001-1011-419.40-99	Other Capital Outlay	6,413	62,739	49,735	44,856
*	Fixed Assets	51,217	111,028	93,200	75,661
**	Information Technology	160,565	233,446	199,117	178,034

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
Project	Dept											
30 Desktop Replacements	11				4,300			1,200	8,295	2012	13,795	
115 Recable PD (coordinate w/E911 center)	11							12,000		2012	12,000	
116 Splash Station Camera System	11				8,000					2012	8,000	
35 Network Hardware (split w/ DU)	11								7,106	2012	7,106	
29 Axis Capital Lease for Wireless	11								6,960	2012	6,960	
114 Replace PD MDT's	11							6,600		2012	6,600	
33 Imaging Software (split w/ DU)	11				5,750					2012	5,750	
37 Replace/Retire Servers	11								5,500	2012	5,500	
34 Imaging Scan stations (split w/ DU)	11				5,000					2012	5,000	
31 Replace FD MDT's	11							3,450		2012	3,450	
36 Network Software (split w/ DU)	11								1,500	2012	1,500	
Department Total		-	-	-	23,050	-	-	23,250	29,361		75,661	-
												\$ 75,661

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 15	Administration				
001-1015-415.10-25	Unemployment Compensation	15,787	13,000	15,840	30,000
001-1015-415.10-26	Workers' Comp Insurance	112,272	283,860	283,860	177,207
001-1015-415.10-29	Other Benefits - EAP	2,616	2,794	2,755	2,800
*	Personal Services	130,675	299,654	302,455	210,007
001-1015-415.20-12	Communications	36,611	40,000	34,400	35,000
001-1015-415.20-13	Training & Travel	9,431	3,000	0	0
001-1015-415.20-31	Professional Services	75	0	0	0
001-1015-415.20-41	Utility Services	442,980	443,000	443,000	485,000
001-1015-415.20-42	Janitorial Services	6,675	6,510	5,425	6,500
001-1015-415.20-45	Insurance - Reserve	11,001	200,000	218	173,500
001-1015-415.20-47	Insurance - Property/Liab	269,900	261,859	264,638	265,000
001-1015-415.20-93	Dues & Subscriptions	25,174	25,770	26,397	27,000
001-1015-415.20-99	Other Contractual Service	20,806	23,105	36,156	10,000
*	Contractual Services	822,653	1,003,244	810,234	1,002,000
001-1015-415.30-35	Printing	0	0	339	0
001-1015-415.30-41	Food Supplies	481	300	0	0
001-1015-415.30-44	Fuel/Oil/Grease	0	0	500	0
001-1015-415.30-79	Other Commodities	1,882	10,000	1,500	0
001-1015-415.30-98	Contingency	4,062	92,500	3,317	100,000
001-1015-415.30-99	Community Partnership	14,041	62,000	27,800	85,000
*	Commodities	20,466	164,800	33,456	185,000
001-1015-415.60-05	Tax Increment Payments	215,370	195,500	0	0
*	Government Wide	215,370	195,500	0	0
001-1015-415.81-00	Grant Appropriation	0	87,500	0	100,000
*	Grant Appropriation	0	87,500	0	100,000
001-1015-495.99-00	Transfer	0	18,163	30,407	48,267
*	Transfer	0	18,163	30,407	48,267
**	Administration	1,189,164	1,768,861	1,176,552	1,545,274

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 16	City Attorney				
001-1016-412.10-10	Salaries/Wages	38,056	38,895	40,179	59,115
001-1016-412.10-14	Health Insurance	0	0	4,314	8,112
001-1016-412.10-22	FICA/Medicare	2,911	2,975	3,036	4,522
001-1016-412.10-23	Pension	0	0	0	2,729
*	Personal Services	40,967	41,870	47,529	74,478
001-1016-412.20-11	Postage & Printing	0	0	41	40
001-1016-412.20-13	Training & Travel	540	600	0	3,500
001-1016-412.20-33	Legal Advertising	0	0	1,600	0
001-1016-412.20-34	Legal & Accounting Svcs	1,352	7,000	1,456	2,500
001-1016-412.20-35	Medical Services	0	0	40	0
001-1016-412.20-93	Dues & Subscriptions	4,140	3,000	27	4,000
*	Contractual Services	6,032	10,600	3,164	10,040
001-1016-412.30-31	Office Supplies	0	330	45	330
001-1016-412.30-51	Books & Periodicals	0	0	1,620	750
*	Commodities	0	330	1,665	1,080
**	City Attorney	46,999	52,800	52,358	85,598

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 17	Civil Defense				
001-1217-429.10-10	Salaries/Wages	6,840	7,200	7,260	7,200
001-1217-429.10-22	FICA/Medicare	0	0	0	551
001-1217-429.10-23	Pension	0	0	0	432
*	Personal Services	6,840	7,200	7,260	8,183
001-1217-429.20-11	Postage & Printing	0	30	0	30
001-1217-429.20-60	Repairs & Maintenance	167	300	139	300
001-1217-429.20-93	Dues & Subscriptions	0	2,530	0	2,530
001-1217-429.20-99	Other Contractual Service	0	600	0	600
*	Contractual Services	167	3,460	139	3,460
001-1217-429.30-33	Small Tools & Equipment	0	100	0	100
001-1217-429.30-41	Food Supplies	0	50	0	50
001-1217-429.30-51	Books & Periodicals	0	25	0	25
001-1217-429.30-56	Parts/Mach & Equipment	2,891	1,200	0	1,200
001-1217-429.30-65	Radio Parts & Supplies	0	175	0	175
001-1217-429.30-68	Insignia & Ammo	0	50	0	50
001-1217-429.30-76	Signs	0	60	0	60
001-1217-429.30-79	Other Commodities	0	20	0	20
*	Commodities	2,891	1,680	0	1,680
001-1217-429.40-90	Capital Under \$5,000	0	1,000	0	0
*	Fixed Assets	0	1,000	0	0
**	Civil Defense	9,898	13,340	7,399	13,323

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 21	Board of Adjustments				
001-2021-412.20-11	Postage & Printing	973	1,000	200	500
001-2021-412.20-13	Training & Travel	697	400	400	400
001-2021-412.20-33	Legal Advertising	1,545	1,200	1,700	1,400
001-2021-412.20-93	Dues & Subscriptions	0	100	0	0
001-2021-412.20-99	Other Contractual Service	0	100	0	0
*	Contractual Services	3,215	2,800	2,300	2,300
001-2021-412.30-31	Office Supplies	626	500	400	250
*	Commodities	626	500	400	250
**	Board of Adjustments	3,841	3,300	2,700	2,550

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001 General Fund					
DIV 26 Facilities					
001-2026-451.10-10	Salaries/Wages	154,893	76,495	79,167	78,880
001-2026-451.10-14	Health Insurance	41,685	15,766	16,119	16,224
001-2026-451.10-22	FICA/Medicare	11,553	5,659	5,957	5,815
001-2026-451.10-23	Pension	7,663	2,791	2,805	2,878
001-2026-451.10-65	Comp Leave Pay	7,007	0	0	0
001-2026-451.10-70	Vacation Pay	3,981	0	0	0
*	Personal Services	212,768	100,711	104,048	103,797
001-2026-418.20-42	Janitorial Services	1,103	0	0	0
001-2026-418.20-60	Repairs & Maintenance	982	0	0	0
001-2026-418.20-99	Other Contractual Service	1,067	0	0	0
001-2026-451.20-12	Communications	159	0	0	0
001-2026-451.20-13	Training & Travel	50	50	0	0
001-2026-451.20-15	Car Allowance	2,010	2,340	1,155	0
001-2026-451.20-33	Legal Advertising	147	0	211	0
001-2026-451.20-35	Medical Services	0	0	45	0
001-2026-451.20-60	Repairs & Maintenance	8,507	7,000	7,800	8,000
001-2026-451.20-99	Other Contractual Service	15,741	21,000	14,000	12,000
*	Contractual Services	29,766	30,390	23,211	20,000
001-2026-418.30-32	Lab/Chemicals	72	0	0	0
001-2026-418.30-33	Small Tools & Equipment	1,339	0	0	0
001-2026-418.30-49	Bldg/Structural Materials	30,317	0	0	0
001-2026-418.30-56	Parts/Mach & Equipment	440	0	0	0
001-2026-418.30-63	MV Fuel Parts	3,802	0	0	0
001-2026-451.30-31	Office Supplies	608	100	46	0
001-2026-451.30-32	Lab/Chemicals	167	100	0	0
001-2026-451.30-33	Small Tools & Equipment	2,134	7,500	2,000	3,000
001-2026-451.30-35	Printing	20	0	383	0
001-2026-451.30-44	Fuel/Oil/Grease	0	0	23	0
001-2026-451.30-48	Electric Parts & Supplies	1,396	500	1,000	100
001-2026-451.30-49	Bldg/Structural Materials	5,550	4,500	6,000	12,000
001-2026-451.30-52	Wearing Apparel	1,105	0	106	0
001-2026-451.30-56	Parts/Mach & Equipment	1,080	1,000	3,500	1,500
001-2026-451.30-63	MV Fuel Parts	0	0	14	0
001-2026-451.30-65	Radio Parts & Supplies	174	200	0	0
001-2026-451.30-76	Signs	0	200	9	200
001-2026-451.30-79	Other Commodities	748	1,000	200	1,000
*	Commodities	47,952	15,100	13,281	17,800
001-2026-451.40-13	Bldg/Improve Acquisition	0	0	3,505	0
001-2026-451.40-50	Heavy Equipment	5,300	0	0	0
001-2026-451.40-90	Capital Under \$5,000	0	5,000	0	10,000
*	Fixed Assets	5,300	5,000	3,505	10,000
**	Facilities	295,786	151,201	144,045	151,597

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# Multi-Year Capital Program

## Funding Source

FY 2011-2012		Funding Source										Anticipated	Total Expected	Amount Reserved
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax			Utilization	Cash Flow 2012	for future years
Project	Dept													
127 Replace doors at Sr Center w/electric	26				5,000							2012	5,000	
47 Replace Fire Doors (Aud.)	26				5,000							2012	5,000	
Department Total		-	-	-	10,000	-	-	-	-	-	-		10,000	-
														\$ 10,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 27	Parks				
001-2027-452.10-10	Salaries/Wages	646,333	671,262	637,569	570,897
001-2027-452.10-14	Health Insurance	167,240	189,192	193,149	146,016
001-2027-452.10-22	FICA/Medicare	47,438	49,180	46,296	41,505
001-2027-452.10-23	Pension	34,492	35,812	35,557	29,888
001-2027-452.10-65	Comp Leave Pay	2,274-	0	0	0
001-2027-452.10-70	Vacation Pay	4,062	0	0	0
*	Personal Services	897,291	945,446	912,571	788,306
001-2027-419.20-65	Service Agreements	0	0	0	700
001-2027-452.20-11	Postage & Printing	594	700	500	500
001-2027-452.20-12	Communications	606	1,060	930	1,000
001-2027-452.20-13	Training & Travel	1,547	1,500	1,200	600
001-2027-452.20-15	Car Allowance	2,400	2,400	1,400	0
001-2027-452.20-33	Legal Advertising	151	200	700	200
001-2027-452.20-35	Medical Services	180	0	1,000	0
001-2027-452.20-60	Repairs & Maintenance	22,961	20,000	23,000	20,000
001-2027-452.20-70	Rents	3,915	1,500	2,000	1,500
001-2027-452.20-93	Dues & Subscriptions	1,363	1,400	1,400	1,400
001-2027-452.20-99	Other Contractual Service	42,985	35,000	25,000	30,000
*	Contractual Services	76,702	63,760	57,130	55,900
001-2027-452.30-31	Office Supplies	1,212	2,000	500	1,000
001-2027-452.30-32	Lab/Chemicals	28,778	30,000	30,000	25,000
001-2027-452.30-33	Small Tools & Equipment	8,072	12,000	11,448	12,000
001-2027-452.30-35	Printing	81	0	100	0
001-2027-452.30-41	Food Supplies	173	200	36	0
001-2027-452.30-44	Fuel/Oil/Grease	40,480	38,000	35,000	35,000
001-2027-452.30-48	Electric Parts & Supplies	4,028	3,500	8,000	4,000
001-2027-452.30-49	Bldg/Structural Materials	18,354	15,000	25,000	20,000
001-2027-452.30-51	Books & Periodicals	67	200	94	0
001-2027-452.30-52	Wearing Apparel	1,140	0	200	0
001-2027-452.30-56	Parts/Mach & Equipment	33,290	30,000	40,000	30,000
001-2027-452.30-58	Horticultural Supplies	5,890	4,000	6,500	4,000
001-2027-452.30-63	MV Fuel Parts	18,075	18,000	15,000	15,000
001-2027-452.30-64	Welding Supplies	1,348	1,500	1,156	1,500
001-2027-452.30-65	Radio Parts & Supplies	2,797	1,500	2,292	2,000
001-2027-452.30-69	Cement & Asphalt	332	2,000	1,000	1,000
001-2027-452.30-73	Sand & Gravel	1,877	3,000	2,000	3,000
001-2027-452.30-76	Signs	1,695	1,000	1,500	1,000
001-2027-452.30-79	Other Commodities	12,826	25,000	25,000	20,000
*	Commodities	180,515	186,900	204,826	174,500
001-2027-452.40-12	Mechanical Equipment	0	15,000	42,350	0
001-2027-452.40-13	Bldg/Improve Acquisition	10,663	165,000	139,000	104,500
001-2027-452.40-20	Motor Vehicles	14,995	0	0	0
001-2027-452.40-90	Capital Under \$5,000	11,167	8,000	4,680	17,000
001-2027-452.40-99	Other Capital Outlay	47,999	0	0	24,000
*	Fixed Assets	84,824	188,000	186,030	145,500
001-2027-452.45-20	Infrastructure	4,560	0	0	0

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 27	Parks				
*	Fixed Assets	4,560	0	0	0
**	Parks	1,243,892	1,384,106	1,360,557	1,164,206

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
Project	Dept											
137 Johnson Lake Shelter/Bathroom	27	40,000			40,000					2012	40,000	
48 Phase 2 CF Horse Roof	27				29,500					2012	29,500	
49 Replace Shelter at Miller	27				20,000					2012	20,000	
60 Dugout Roof Repairs	27				15,000					2012	15,000	
56 Replacement Fiber Mulch	27				8,000					2012	8,000	
51 Picnic Table Replacement	27				8,000					2012	8,000	
55 CF Playground Mulch	27				8,000					2012	8,000	
53 Replace Bridge at Clemmons	27				4,500					2012	4,500	
50 Maintenance Approach Jefferson St	27								4,500	2012	4,500	
52 4 Post Service Lift	27								4,500	2012	4,500	
54 Park Benches- Johnson	27			3,500 L						2012	3,500	
Department Total		40,000	-	3,500	133,000	-	-	-	9,000		145,500	-
												\$ 145,500

#### Footnotes

- A Economic Enhancement Fund
- B Christensen Field Fund
- C Park & Rec Special Fund
- D Airport Fund
- E FAA Grant/State Loan
- F Transportation Enhancement Grant
- G CVB, CCCC Grants and Donation
- H E911 Fund
- I Grant & Other participating local govt's
- J Wireless E911 Fund
- K Drug Task Force Fund
- L Benchmark for the Arts fundraiser
- M Radar Mini Grant Highway Safety
- N Interlocal w/DC for booking
- O Special Assessments
- P CDBG Funds
- Q FPS \$100K, NDOR \$850K, Railroad \$50K
- R Assessed
- S Land sale, special projects reserves
- T Brownfield grant & private donation

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 28	Ronin Pool				
001-2028-451.10-10	Salaries/Wages	24,278	27,825	26,325	26,085
001-2028-451.10-22	FICA/Medicare	0	2,129	0	1,993
*	Personal Services	24,278	29,954	26,325	28,078
001-2028-451.20-11	Postage & Printing	0	200	0	0
001-2028-451.20-13	Training & Travel	0	100	0	0
001-2028-451.20-60	Repairs & Maintenance	1,830	3,000	2,000	2,000
001-2028-451.20-99	Other Contractual Service	1,359	3,000	2,518	2,500
*	Contractual Services	3,189	6,300	4,518	4,500
001-2028-451.30-31	Office Supplies	307	0	0	0
001-2028-451.30-32	Lab/Chemicals	3,372	4,500	5,500	4,000
001-2028-451.30-33	Small Tools & Equipment	953	800	2,000	500
001-2028-451.30-35	Printing	726	0	66	0
001-2028-451.30-49	Bldg/Structural Materials	1,688	1,700	2,500	1,500
001-2028-451.30-52	Wearing Apparel	1,519	2,000	1,500	0
001-2028-451.30-56	Parts/Mach & Equipment	528	1,200	1,000	500
001-2028-451.30-69	Cement & Asphalt	0	0	400	0
001-2028-451.30-73	Sand & Gravel	0	0	35	0
001-2028-451.30-79	Other Commodities	636	1,500	1,000	1,000
*	Commodities	9,729	11,700	14,001	7,500
001-2028-451.40-13	Bldg/Improve Acquisition	53,959	172,328	0	172,328
001-2028-451.40-90	Capital Under \$5,000	0	0	2,500	0
*	Fixed Assets	53,959	172,328	2,500	172,328
**	Ronin Pool	91,155	220,282	47,344	212,406

## Multi-Year Capital Program

FY 2011-2012		Funding Source										Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax					
Project	Dept													
57 Ronin Pool Repairs	28	172,328		172,328	C							2012	172,328	
Department Total		172,328	-	172,328									172,328	-
														\$ 172,328

### Footnotes

- A Economic Enhancement Fund
- B Christensen Field Fund
- C Park & Rec Special Fund
- D Airport Fund
- E FAA Grant/State Loan
- F Transportation Enhancement Grant
- G CVB, CCCC Grants and Donation
- H E911 Fund
- I Grant & Other participating local govt's
- J Wireless E911 Fund
- K Drug Task Force Fund
- L Benchmark for the Arts fundraiser
- M Radar Mini Grant Highway Safety
- N Interlocal w/DC for booking
- O Special Assessments
- P CDBG Funds
- Q FPS \$100K, NDOR \$850K, Railroad \$50K
- R Assessed
- S Land sale, special projects reserves
- T Brownfield grant & private donation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
	DIV 29 Recreation				
001-2029-451.10-10	Salaries/Wages	237,192	212,006	203,739	190,539
001-2029-451.10-14	Health Insurance	55,223	33,908	36,802	32,448
001-2029-451.10-22	FICA/Medicare	17,718	15,954	15,459	14,302
001-2029-451.10-23	Pension	6,963	6,233	6,083	5,901
001-2029-451.10-65	Comp Leave Pay	1,361	0	0	0
001-2029-451.10-70	Vacation Pay	1,347	0	0	0
*	Personal Services	317,110	268,101	262,083	243,190
001-2029-419.20-65	Service Agreements	0	0	0	4,500
001-2029-451.20-11	Postage & Printing	1,628	4,000	1,500	2,000
001-2029-451.20-13	Training & Travel	580	700	0	0
001-2029-451.20-15	Car Allowance	3,900	3,900	1,900	0
001-2029-451.20-16	Off-Premise Trips	9,229	5,000	13,000	4,500
001-2029-451.20-33	Legal Advertising	4,561	1,000	5,000	1,000
001-2029-451.20-35	Medical Services	0	0	2,000	0
001-2029-451.20-60	Repairs & Maintenance	2,023	2,000	1,000	2,000
001-2029-451.20-65	Service Agreements	865	400	0	500
001-2029-451.20-70	Rents	3,847	2,000	2,500	2,000
001-2029-451.20-93	Dues & Subscriptions	666	600	200	500
001-2029-451.20-95	Hire Equip/Equip Rental	518	0	200	0
001-2029-451.20-99	Other Contractual Service	19,687	22,000	13,000	18,000
*	Contractual Services	47,504	41,600	40,300	35,000
001-2029-451.30-31	Office Supplies	3,094	4,000	2,500	2,000
001-2029-451.30-32	Lab/Chemicals	20	100	59	0
001-2029-451.30-33	Small Tools & Equipment	7,789	7,000	8,000	5,000
001-2029-451.30-35	Printing	4,213	0	400	0
001-2029-451.30-41	Food Supplies	15,518	12,000	12,000	10,000
001-2029-451.30-44	Fuel/Oil/Grease	1,356	1,200	1,000	1,000
001-2029-451.30-48	Electric Parts & Supplies	22	500	1,400	500
001-2029-451.30-49	Bldg/Structural Materials	5,101	4,000	3,000	3,000
001-2029-451.30-51	Books & Periodicals	0	0	300	0
001-2029-451.30-52	Wearing Apparel	5,649	5,000	5,900	2,500
001-2029-451.30-56	Parts/Mach & Equipment	1,086	1,500	500	1,500
001-2029-451.30-63	MV Fuel Parts	1,096	600	2,000	600
001-2029-451.30-69	Cement & Asphalt	200	0	0	0
001-2029-451.30-73	Sand & Gravel	57	500	0	0
001-2029-451.30-79	Other Commodities	10,450	12,000	12,000	10,000
*	Commodities	55,651	48,400	49,059	36,100
001-2029-451.40-90	Capital Under \$5,000	3,168	0	0	5,000
001-2029-451.40-99	Other Capital Outlay	1,015	0	0	0
*	Fixed Assets	4,183	0	0	5,000
**	Recreation	424,448	358,101	351,442	319,290

## Multi-Year Capital Program

FY 2011-2012		Funding Source										Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax					
Project	Dept													
59 Replace Canoes (6)	29				5,000							2012	5,000	
Department Total		-	-	-	5,000	-	-	-	-	-	-		5,000	-
														\$ 5,000



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 30	Splash Station				
001-2030-451.10-10	Salaries/Wages	171,045	145,221	133,946	156,724
001-2030-451.10-22	FICA/Medicare	14,985	13,073	12,345	11,985
*	Personal Services	186,030	158,294	146,291	168,709
001-2030-451.20-11	Postage & Printing	0	200	0	200
001-2030-451.20-13	Training & Travel	877	500	100	500
001-2030-451.20-33	Legal Advertising	13,442	10,000	12,000	6,000
001-2030-451.20-35	Medical Services	2,460	180	1,000	0
001-2030-451.20-60	Repairs & Maintenance	4,031	5,000	4,000	4,000
001-2030-451.20-65	Service Agreements	700	0	600	0
001-2030-451.20-70	Rents	240	0	240	240
001-2030-451.20-99	Other Contractual Service	15,845	20,000	18,000	18,000
*	Contractual Services	37,595	35,880	35,940	28,940
001-2030-451.30-31	Office Supplies	780	1,000	500	500
001-2030-451.30-32	Lab/Chemicals	14,358	10,000	14,000	10,000
001-2030-451.30-33	Small Tools & Equipment	3,184	4,000	1,500	3,000
001-2030-451.30-35	Printing	831	0	200	0
001-2030-451.30-41	Food Supplies	26,985	25,000	25,000	25,000
001-2030-451.30-44	Fuel/Oil/Grease	175	0	300	180
001-2030-451.30-48	Electric Parts & Supplies	0	0	700	0
001-2030-451.30-49	Bldg/Structural Materials	8,194	6,000	5,000	5,000
001-2030-451.30-52	Wearing Apparel	3,574	3,000	4,000	0
001-2030-451.30-56	Parts/Mach & Equipment	1,229	1,000	2,000	1,000
001-2030-451.30-58	Horticultural Supplies	0	0	2,900	0
001-2030-451.30-69	Cement & Asphalt	0	0	100	0
001-2030-451.30-73	Sand & Gravel	0	1,000	0	0
001-2030-451.30-76	Signs	72	0	0	0
001-2030-451.30-79	Other Commodities	4,111	5,000	4,000	4,000
*	Commodities	63,493	56,000	60,200	48,680
001-2030-451.40-90	Capital Under \$5,000	0	0	0	4,500
001-2030-451.40-99	Other Capital Outlay	0	0	0	26,000
*	Fixed Assets	0	0	0	30,500
**	Splash Station	287,118	250,174	242,431	276,829

## Multi-Year Capital Program

FY 2011-2012		Funding Source										Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax					
Project	Dept													
63 Replace Umbrellas at Splash	30					20,000						2012	20,000	
61 Replace Lounge Chairs	30					6,000						2012	6,000	
62 Replace Pool Tubes	30					4,500						2012	4,500	
Department Total		-	-	-		30,500	-	-		-			30,500	-
														\$ 30,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 31	Library				
001-2031-455.10-10	Salaries/Wages	469,628	439,062	406,867	416,365
001-2031-455.10-14	Health Insurance	116,456	95,784	97,789	81,120
001-2031-455.10-22	FICA/Medicare	35,422	33,827	30,664	31,701
001-2031-455.10-23	Pension	21,271	19,490	18,359	17,599
001-2031-455.10-24	Tuition Reimbursement	0	4,800	0	0
001-2031-455.10-65	Comp Leave Pay	1,274	0	0	0
001-2031-455.10-70	Vacation Pay	2,902	0	0	0
*	Personal Services	646,953	592,963	553,679	546,785
001-2031-419.20-65	Service Agreements	0	0	0	26,694
001-2031-455.20-11	Postage & Printing	4,997	6,602	4,928	6,540
001-2031-455.20-12	Communications	0	12,276	10,711	9,300
001-2031-455.20-13	Training & Travel	6,897	6,512	3,734	6,774
001-2031-455.20-14	Freight & Express	1,438	1,820	1,820	1,820
001-2031-455.20-15	Car Allowance	945	1,800	0	0
001-2031-455.20-17	Uniform Allowance	0	220	0	0
001-2031-455.20-33	Legal Advertising	2,633	2,000	474	2,605
001-2031-455.20-35	Medical Services	55	0	90	0
001-2031-455.20-60	Repairs & Maintenance	4,768	10,000	3,500	10,000
001-2031-455.20-65	Service Agreements	0	0	0	4,600
001-2031-455.20-70	Rents	918	1,084	1,084	1,084
001-2031-455.20-93	Dues & Subscriptions	1,150	1,340	841	1,165
001-2031-455.20-95	Hire Equip/Equip Rental	246	0	0	0
001-2031-455.20-98	Taylor collection	70	1,500	1,500	1,500
001-2031-455.20-99	Other Contractual Service	18,009	24,047	15,000	49,135
*	Contractual Services	42,126	69,201	43,682	121,217
001-2031-419.30-55	Software	0	0	0	1,770
001-2031-455.30-31	Office Supplies	16,108	17,330	17,000	17,330
001-2031-455.30-32	Lab/Chemicals	0	0	30	0
001-2031-455.30-35	Printing	2,721	2,055	1,984	2,175
001-2031-455.30-41	Food Supplies	29	0	227	0
001-2031-455.30-49	Bldg/Structural Materials	2,815	1,500	1,902	3,500
001-2031-455.30-51	Books & Periodicals	154,523	162,424	162,000	127,424
001-2031-455.30-58	Horticultural Supplies	55	5,000	5,000	6,000
001-2031-455.30-76	Signs	0	750	750	750
001-2031-455.30-79	Other Commodities	15,295	20,000	7,000	16,000
*	Commodities	191,546	209,059	195,893	174,949
001-2031-455.40-13	Bldg/Improve Acquisition	0	10,000	750	185,000
001-2031-455.40-90	Capital Under \$5,000	192	0	4,960	3,500
*	Fixed Assets	192	10,000	5,710	188,500
001-2031-455.81-00	Grant Appropriation	0	35,025	0	40,000
*	Grant Appropriation	0	35,025	0	40,000
**	Library	880,817	916,248	798,964	1,071,451

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
Project	Dept											
66 Replace roof library main building	31				175,000					2012	175,000	
69 Restroom Renovation (new flooring, etc)	31				10,000					2012	10,000	
70 Garage Door and opener (safety issue)	31				3,500					2012	3,500	
Department Total		-	-	-	188,500	-	-	-	-		188,500	-
												\$ 188,500

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 39	Keep Fremont Beautiful				
001-2039-415.10-10	Salaries/Wages	8,950	0	0	0
001-2039-415.10-14	Health Insurance	6,818	0	0	0
001-2039-415.10-22	FICA/Medicare	430	0	0	0
001-2039-415.10-70	Vacation Pay	345	0	0	0
*	Personal Services	15,853	0	0	0
001-2039-415.20-11	Postage & Printing	3,638	0	0	0
001-2039-415.20-12	Communications	132	0	0	0
001-2039-415.20-33	Legal Advertising	1,911	0	0	0
001-2039-415.20-99	Other Contractual Service	15,264	9,000	8,400	6,000
*	Contractual Services	20,945	9,000	8,400	6,000
001-2039-415.30-79	Other Commodities	1,335	0	0	0
*	Commodities	1,335	0	0	0
**	Keep Fremont Beautiful	38,133	9,000	8,400	6,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 001	General Fund				
DIV 42	Cemetery				
001-2042-440.10-10	Salaries/Wages	111,385	103,378	112,759	107,612
001-2042-440.10-14	Health Insurance	27,926	31,532	32,213	32,448
001-2042-440.10-22	FICA/Medicare	8,299	7,523	8,311	7,877
001-2042-440.10-23	Pension	5,319	5,449	5,482	5,620
001-2042-440.10-65	Comp Leave Pay	378	0	0	0
001-2042-440.10-70	Vacation Pay	1,241	0	0	0
*	Personal Services	154,548	147,882	158,765	153,557
001-2042-440.20-11	Postage & Printing	31	200	100	100
001-2042-440.20-13	Training & Travel	57	50	106	100
001-2042-440.20-15	Car Allowance	1,320	1,320	780	0
001-2042-440.20-35	Medical Services	0	0	135	0
001-2042-440.20-60	Repairs & Maintenance	544	2,000	2,000	500
001-2042-440.20-93	Dues & Subscriptions	312	300	500	300
001-2042-440.20-99	Other Contractual Service	1,205	4,000	1,500	2,500
*	Contractual Services	3,469	7,870	5,121	3,500
001-2042-440.30-31	Office Supplies	149	200	450	200
001-2042-440.30-32	Lab/Chemicals	5,880	5,000	5,000	4,000
001-2042-440.30-33	Small Tools & Equipment	1,215	1,000	500	500
001-2042-440.30-41	Food supplies/meals	0	0	32	0
001-2042-440.30-44	Fuel/Oil/Grease	10,989	9,000	13,000	9,000
001-2042-440.30-48	Electric Parts & Supplies	0	0	16	0
001-2042-440.30-49	Bldg/Structural Materials	2,193	1,200	1,000	1,000
001-2042-440.30-51	Books & Periodicals	55	100	0	0
001-2042-440.30-52	Wearing Apparel	0	0	45	0
001-2042-440.30-56	Parts/Mach & Equipment	8,590	8,500	5,000	8,000
001-2042-440.30-58	Horticultural Supplies	1,378	1,000	1,800	1,000
001-2042-440.30-63	MV Fuel Parts	629	1,000	600	1,000
001-2042-440.30-69	Cement & Asphalt	0	300	300	0
001-2042-440.30-76	Signs	0	500	0	0
001-2042-440.30-79	Other Commodities	333	1,000	1,000	1,000
*	Commodities	31,411	28,800	28,743	25,700
001-2042-440.40-12	Mechanical Equipment	13,360	23,000	22,000	0
001-2042-440.40-13	Bldg/Improve Acquisition	0	36,000	40,376	15,000
001-2042-440.40-99	Other Capital Outlay	630	0	0	0
*	Fixed Assets	13,990	59,000	62,376	15,000
**	Cemetery	203,418	243,552	255,005	197,757
***	General Fund	12,523,543	16,321,647	13,285,937	16,283,792

# Multi-Year Capital Program

## Funding Source

FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
Project	Dept											
107 Cemetery Office/Equipment	42								15,000	-2012	15,000	
Department Total									15,000		15,000	-
												\$ 15,000

**CITY OF FREMONT**  
**2011-2012**

**SALES TAX FUND**



**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Sales Tax Fund**

**Fund 011 - Sales Tax Fund (Activities 55-59)**

This fund is primarily used for the receipt of sales tax revenues from the City's 1.5% local option sales tax (LOST). Some activities also receive other revenues described below. LOST money is distributed to activities as follows:

½% - Ordinance 3717 – 60% for infrastructure (56) and 40% public safety (55)

½% - Ordinance 3801 – for property tax relief (57)

½% - Ordinance 4078 – divided in equal thirds for public safety (55), street improvements (58) and economic development (59), until cap of \$550,000 per activity is reached, the remainder split evenly between 55 and 58. Sunsets in 2014.

Activity 55 - This portion of LOST revenue is reserved for public safety (police and fire) expenditures. Interest income is the only other source of revenue in this activity.

Activity 56 - This portion of LOST revenue is reserved for infrastructure improvements, including the repayment of debt service relating to infrastructure. Infrastructure includes streets, water and sewer infrastructure, as well as other public services.

Activity 57 - This portion of LOST revenue is intended for property tax relief. By using this revenue to provide general governmental services the City reduces the amount of property tax revenue used to pay for those services.

Activity 58 - This portion of LOST revenue is used for ongoing street maintenance, improvements and new construction. The bond issue for the 23<sup>rd</sup> Street viaduct is budgeted in this activity, as sales tax revenue will be used to pay back the bonds. In addition, the activity was reimbursed for land that was purchased in order to accomplish street improvements. Portions of the land were subsequently sold to the Fremont Public Schools and Metropolitan Community College. Other Streets Division projects and operations are paid from Fund 012 (Streets Fund).

Activity 59 - This portion of LOST revenue is commonly referred to as "LB 840 money". The state legislature passed the LB 840 bill several years ago. The bill permits City governments to levy sales taxes (subject to voter approval) in order to provide businesses in various industries with economic development incentives. Money can be used for direct payments or loans. Ordinance No. 4078, passed May 25, 2004, set an annual limit of \$550,000 to be apportioned to this activity. In addition to LOST revenues and interest, this activity also receives loan repayments and farm rental income on land that has been purchased with LB 840 money, but not yet developed at Christensen Business Park on the west side of the City.

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
	DIV 55 Public Safety				
011-2055-313.00-00	Relief (SLS) Tax	1,267,122	1,252,775	1,342,390	1,423,254
011-2055-361.00-00	Interest Income	24,186	40,000	29,250	20,000
011-2055-398.00-00	Use (Provision) of F/B	0	1,509,963	0	1,060,454
*	Public Safety	1,291,308	2,802,738	1,371,640	2,503,708

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
DIV 55	Public Safety				
011-2055-495.99-00	Transfer	1,248,560	1,304,562	1,180,795	1,300,000
011-2055-495.99-40	Capital	172,099	1,498,176	635,589	1,203,708
*	Transfer	1,420,659	2,802,738	1,816,384	2,503,708
**	Public Safety	1,420,659	2,802,738	1,816,384	2,503,708

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BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
DIV 56	Infrastructure				
011-2056-313.00-00	Relief (SLS) Tax	1,038,634	1,000,000	1,078,241	1,132,153
011-2056-361.00-00	Interest Income	20,049	50,000	27,144	20,000
011-2056-398.00-00	Use (Provision) of F/B	0	757,382	0	239,609
*	Infrastructure	1,058,683	1,807,382	1,105,385	1,391,762

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
DIV 56	Infrastructure				
011-2056-470.60-01	Interest Expense	12,275	0	0	0
011-2056-470.60-02	Principal Payment	955,000	0	0	0
011-2056-470.60-03	Paying Agent Fees	505	0	0	0
*	Government Wide	967,780	0	0	0
011-2056-495.99-00	Transfer	483,093	1,807,382	307,124	1,391,762
*	Transfer	483,093	1,807,382	307,124	1,391,762
**	Infrastructure	1,450,873	1,807,382	307,124	1,391,762

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BUDGET PREPARATION WORKSHEET  
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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
DIV 57	Sales Tax Relief				
011-2057-313.00-00	Relief (SLS) Tax	1,713,423	1,701,500	1,797,050	1,886,902
011-2057-361.00-00	Interest Income	725	400	1,600	1,000
011-2057-398.00-00	Use (Provision) of F/B	0	143,380	0	1,902-
*	Sales Tax Relief	1,714,148	1,845,280	1,798,650	1,886,000

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BUDGET PREPARATION WORKSHEET  
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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
DIV 57	Sales Tax Relief				
011-2057-495.99-00	Transfer	1,721,328	1,845,280	1,845,280	1,886,000
*	Transfer	1,721,328	1,845,280	1,845,280	1,886,000
**	Sales Tax Relief	1,721,328	1,845,280	1,845,280	1,886,000

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
DIV 58	Sales Tax Trust				
011-2058-313.00-00	Relief (SLS) Tax	571,141	575,000	623,522	668,454
011-2058-338.00-00	Local Government Unit	0	67,296	67,296	67,296
011-2058-361.00-00	Interest Income	52,336	75,000	42,125	40,000
011-2058-393.00-00	Bonds/Notes	0	2,900,000	0	2,900,000
011-2058-398.00-00	Use (Provision) of F/B	0	1,522,704	0	3,229,723
*	Sales Tax Trust	623,477	5,140,000	732,943	6,905,473



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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
DIV 58	Sales Tax Trust				
011-2058-495.99-00	Transfer	171,152	5,140,000	409,606	6,905,473
*	Transfer	171,152	5,140,000	409,606	6,905,473
**	Sales Tax Trust	171,152	5,140,000	409,606	6,905,473

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
DTV 59	Sales Tax Econ Dev				
011-2059-313.00-00	Relief (SLs) Tax	550,000	550,000	550,000	550,000
011-2059-361.00-00	Interest Income	39,737	12,000	15,200	10,000
011-2059-363.00-00	Rentals	9,738	10,000	8,989	9,000
011-2059-370.00-00	Loan Repayment	0	267,244	215,970	352,233
011-2059-398.00-00	Use (Provision) of F/B	0	2,784,756	0	170,933-
*	Sales Tax Econ Dev	599,475	3,624,000	790,159	750,300

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 011	Sales Tax-Special Revenue				
DIV 59	Sales Tax Econ Dev				
011-2059-465.20-29	Project costs	123,576	0	17,418	0
011-2059-465.20-33	Legal Advertising	0	0	17	300
*	Contractual Services	123,576	0	17,435	300
011-2059-465.40-71	Land	712,906	1,624,000	1,629,566	0
*	Fixed Assets	712,906	1,624,000	1,629,566	0
011-2059-465.70-00	Loan disbursements	0	2,000,000	40,000	0
*	Loan disbursements	0	2,000,000	40,000	0
011-2059-495.99-00	Transfer	96,085	0	0	750,000
*	Transfer	96,885	0	0	750,000
**	Sales Tax Econ Dev	933,367	3,624,000	1,687,001	750,300

**CITY OF FREMONT**  
**2011-2012**

**STREET FUND**

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Street Fund**

**Fund 012 - Street Fund (Activities 25 & 32)**

The Street Fund accounts for the receipt of Gas Tax (a portion of the per gallon tax charged by the State of Nebraska on fuel sales) and Motor Vehicle Tax (the City's portion of taxes charged upon motor vehicles at the time they are registered each year). Small amounts are also received for miscellaneous services provided by the Street Division.

Approximately 16% of this Fund is budgeted to pay for the ongoing operations of the Street Division. This includes road maintenance, vehicle maintenance, snow removal, street sweeping, etc.

The majority of the money (84%) is used for various capital projects. Projects include traffic signals, storm sewers, flood protection, pavement repairs, street widening, street reconstruction, intersections, curbs, gutters, sidewalks, etc. Other street projects are funded by Fund 011 (Sales Tax Fund), Activity 58 (Streets), with an operating transfer from the Sales Tax Fund to the Street Fund as expenditures are made in the Street Fund.

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BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 012 Street Fund					
012-2025-311.02-00	Motor Vehicle Taxes	437,126	430,000	424,787	430,000
012-2025-335.00-00	State Funding	71,066	2,052,000	68,608	2,970,000
012-2025-335.04-00	Gas Tax	1,876,698	1,650,000	1,977,089	1,900,000
012-2025-340.00-00	Services	26,945	20,000	35,000	30,000
012-2025-392.00-00	Gain/Loss Prop Disposal	8,408	0	4,414	0
012-2025-398.00-00	Use (Provision) of F/B	0	2,247,869	0	599,527
012-2025-399.00-00	Miscellaneous	2,213	0	10,000	0
012-2025-399.99-00	InterCity trans/Pass Thru	47,890	47,890	47,623	47,623
012-2032-338.00-00	Local Government Unit	0	0	0	100,000
012-2032-361.00-00	Interest Income	87,123	80,000	57,035	60,000
012-2032-391.00-00	Contribution/Donations	0	0	0	150,000
012-2032-399.99-00	InterCity trans/Pass Thru	156,124	6,102,110	454,590	7,472,850
* Street Fund		2,713,593	12,629,869	3,079,146	13,760,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 012	Street Fund				
DIV 25	Street				
012-2025-431.10-10	Salaries/Wages	904,686	955,352	917,462	986,710
012-2025-431.10-14	Health Insurance	283,385	299,376	326,117	340,704
012-2025-431.10-22	FICA/Medicare	65,962	69,601	66,205	70,396
012-2025-431.10-23	Pension	54,083	58,136	55,065	59,399
012-2025-431.10-26	Workers' Comp Insurance	32,826	59,553	49,636	13,998
012-2025-431.10-65	Comp Leave Pay	9,230	0	0	0
012-2025-431.10-70	Vacation Pay	7,455	0	0	0
*	Personal Services	1,357,627	1,442,028	1,414,485	1,471,207
012-2025-419.20-65	Service Agreements	2,551	10,708	2,000	11,273
012-2025-431.20-11	Postage & Printing	98	250	100	150
012-2025-431.20-12	Communications	641	1,000	1,000	1,000
012-2025-431.20-13	Training & Travel	31	70	70	70
012-2025-431.20-15	Car Allowance	2,400	2,400	1,400	0
012-2025-431.20-33	Legal Advertising	1,025	800	694	400
012-2025-431.20-35	Medical Services	885	1,000	1,000	1,000
012-2025-431.20-47	Insurance - Property/Liab	47,890	47,623	47,212	48,000
012-2025-431.20-60	Repairs & Maintenance	32,319	30,000	23,000	25,000
012-2025-431.20-70	Rents	0	0	406	0
012-2025-431.20-93	Dues & Subscriptions	10	50	50	50
012-2025-431.20-95	Hire Equip/Equip Rental	101,523	55,000	55,000	60,000
012-2025-431.20-99	Other Contractual Service	32,426	30,000	30,000	30,000
*	Contractual Services	221,799	178,901	161,932	176,943
012-2025-431.30-31	Office Supplies	833	900	900	900
012-2025-431.30-32	Lab/Chemicals	48,809	60,000	55,000	60,000
012-2025-431.30-33	Small Tools & Equipment	6,886	7,000	7,000	7,000
012-2025-431.30-35	Printing	0	250	250	250
012-2025-431.30-44	Fuel/Oil/Grease	78,369	75,000	75,000	80,000
012-2025-431.30-48	Electric Parts & Supplies	342	500	750	800
012-2025-431.30-49	Bldg/Structural Materials	2,702	4,000	3,000	3,000
012-2025-431.30-52	Wearing Apparel	658	600	600	600
012-2025-431.30-56	Parts/Mach & Equipment	69,810	56,000	64,000	60,000
012-2025-431.30-63	MV Fuel Parts	42,283	35,000	40,000	38,000
012-2025-431.30-64	Welding Supplies	481	1,000	500	700
012-2025-431.30-65	Radio Parts & Supplies	1,219	1,400	1,800	1,000
012-2025-431.30-69	Cement & Asphalt	54,178	69,000	69,000	69,000
012-2025-431.30-73	Sand & Gravel	12,769	15,000	15,000	15,000
012-2025-431.30-76	Signs	32,223	30,000	36,000	30,000
012-2025-431.30-79	Other Commodities	5,948	10,000	6,000	10,000
*	Commodities	357,510	365,650	374,800	376,250
012-2025-419.40-99	Other Capital Outlay	8,449	20,000	15,200	5,000
012-2025-431.40-20	Motor Vehicles	14,300	15,000	14,425	22,500
012-2025-431.40-90	Capital Under \$5,000	0	4,600	3,812	8,200
012-2025-431.40-99	Other Capital Outlay	10,000	0	0	0
*	Fixed Assets	32,749	39,600	33,437	35,700
012-2025-431.45-13	Bldg/Improve Construction	0	120,000	0	200,000
*	Fixed Assets	0	120,000	0	200,000

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BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 012 Street Fund					
DIV 25 Street					
** Street		1,969,685	2,146,179	1,984,654	2,260,100



## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Funding Source										Anticipated	Total Expected	Amount Reserved
		Curryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax			Utilization	Cash Flow 2012	for future years
Project	Dept													
39 3 Ton Crew Cab	25					22,500						2012	22,500	
45 GIS Software	25					5,000						2012	5,000	
Paint/Bead Guns for Paint Machine	25					4,800						2012	4,800	
Hydraulic Shear	25					3,400						2012	3,400	
40 Building Replacement	25	120,000				200,000						2012	-	200,000
Department Total		120,000	-	-	-	235,700	-	-	-	-	-		35,700	200,000
														\$ 235,700

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BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 012	Street Fund				
DIV 32	Street Improvement				
012-2032-431.30-48	Electric Parts & Supplies	0	0	1,926	0
*	Commodities	0	0	1,926	0
012-2032-415.40-50	Heavy Equipment	202,197	0	0	0
012-2032-415.40-99	Other Capital Outlay	41,140	0	0	0
012-2032-431.40-40	Plant & Garage Equipment	0	14,500	0	23,300
012-2032-431.40-50	Heavy Equipment	0	193,000	208,401	120,000
012-2032-431.40-71	Land	0	0	39,200	0
012-2032-431.40-90	Capital Under \$5,000	2,191	0	0	0
012-2032-431.40-99	Other Capital Outlay	0	610,000	490,000	610,000
*	Fixed Assets	245,528	817,500	737,601	753,300
012-2032-431.45-13	Bldg/Improve Construction	0	150,000	0	0
012-2032-431.45-20	Infrastructure	792,997	9,516,190	1,312,906	10,746,600
*	Fixed Assets	792,997	9,666,190	1,312,906	10,746,600
**	Street Improvement	1,038,525	10,483,690	2,052,433	11,499,900
***	Street Fund	3,008,210	12,629,869	4,037,087	13,760,000

# Multi-Year Capital Program

## Funding Source

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FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years	
Project	Dept												
76 Street-Bell Linden to Cuming	32							58	2,565,000		2012	2,565,000	
Street-BNSF Viaduct ROW & Design	32						1,293,750	58	431,250		2012	1,725,000	
72 1st Street - Luther to Johnson	32						1,000,000	Q, 58	566,600		2012	1,566,600	
Street-West Military Pierce to Ridge Rd	32							58	1,280,000		2012	1,280,000	
77 Drainage-West Military Pierce to Ridge Rd	32							58	900,000		2012	900,000	
Street-Misc Districts	32							58	720,000		2012	720,000	
71 Johnson Road Widening (West) - Military to 16d	32			100,000	R			58	275,000		2012	375,000	
73 Resurfacing-Various locations	32					360,000					2012	360,000	
Paving-Downtown Intersections	32					300,000					2012	300,000	
Water, Sewer, Paving Misc Projects	32							56	230,000		2012	230,000	
Paving-Paving Repairs	32					220,000					2012	220,000	
75 Paving-Street Reconstruction	32					220,000					2012	220,000	
Traffic Signal Improve City Wide	32					155,000					2012	155,000	
Paving-Cloverly & Broad	32					145,000					2012	145,000	
Street-Dike Studies	32							58	120,000		2012	120,000	
89 Paving-Intersection Turn Lanes	32					90,000					2012	90,000	
46 Motor Grader	32					85,000					2012	85,000	
Broad Street-Close out state project	32					80,000					2012	80,000	
74 Paving Misc Paving Projects	32					75,000					2012	75,000	
Drainage-Storm Water Management	32					65,000					2012	65,000	
Paving-Intersections	32					40,000					2012	40,000	
Drainage-Ditch Cleaning	32							56	30,000		2012	30,000	
Drainage-Misc Storm Sewer	32					30,000					2012	30,000	
44 72" mower	32					21,000					2012	21,000	
Traffic Signals and Studies	32					15,000					2012	15,000	
Drainage-Ditch Bank Stabilization	32					15,000					2012	15,000	
Drainage-Intersection Storm Sewer	32					15,000					2012	15,000	
41 Sign making Equip	32					14,800					2012	14,800	
43 I-way Snow Plow	32					14,000					2012	14,000	
88 Traffic -Misc Signal Improvements	32					10,000					2012	10,000	
Sidewalks-Various projects	32					10,000					2012	10,000	
42 Narrow-Band repeater	32					8,500					2012	8,500	
Department Total		-	-	100,000	-	1,988,300	2,293,750	7,117,850		-	11,499,900	-	\$ 11,499,900

### Footnotes

- F Transportation Enhancement Grant
- G CVB, CCCC Grants and Donation
- H E911 Fund
- I Grant & Other participating local govt's
- J Wireless E911 Fund
- K Drug Task Force Fund
- L Benchmark for the Arts fundraiser
- M Radar Mini Grant Highway Safety
- N Interlocal w/DC for booking
- O Special Assessments
- P CDBG Funds
- Q FPS \$100K, NDOR \$850K, Railroad \$50K

**CITY OF FREMONT**  
**2011-2012**

**OTHER GOVERNMENTAL**  
**FUNDS**

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Debt Service Fund**

**Fund 018     -   Debt Service Fund (Activity 18)**

The Debt Service Fund receives property tax revenues specifically assessed for the repayment of the General Obligation Swimming Pool Bonds – Series 2006. The proceeds are used to make all principal, interest, and paying agent fees payments relating to this bond issue.

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 018 Debt Service Fund					
018-0418-311.01-00	Property Tax	373,690	417,595	400,000	320,468
018-0418-339.02-00	Housing Authority	903	732	732	500
018-0418-361.00-00	Interest Income	279	250	250	200
018-0418-393.00-00	Bonds/Notes	0	0	0	4,165,000
018-0418-398.00-00	Use (Provision) of F/B	0	29,329-	0	55,243
* Debt Service Fund		374,872	389,248	400,982	4,541,411

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BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 018	Debt Service Fund				
DIV 18	Property Tax Bond Debt				
018-0418-490.20-99	Other Contractual Service	450	450	450	54,595
*	Contractual Services	450	450	450	54,595
018-0418-490.60-01	Interest Expense	194,522	188,798	188,798	111,816
018-0418-490.60-02	Principal Payment	180,000	200,000	230,000	4,375,000
*	Government Wide	374,522	388,798	418,798	4,486,816
**	Property Tax Bond Debt	374,972	389,248	419,248	4,541,411
***	Debt Service Fund	374,972	389,248	419,248	4,541,411

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**KENO Fund**

**Fund 020 - KENO (Community Betterment) Fund**

This fund receives money from Keno games played at facilities throughout the City of Fremont. The City receives 12.5% of the gross receipts; 2% of the gross receipts (16% of the amount received) are remitted to the State; 5% of the net proceeds are remitted to the Village of Inglewood as a result of an interlocal agreement. The City therefore retains 79% of the net proceeds. Amounts can be used for community betterment purposes, as broadly defined in § 9-604 (RSN).

This fund also receives matching funds in the form of reimbursements from citizen groups. These matching funds effectively double the amount available on matching fund projects (certain projects require a 50% match, as determined by the City).



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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 020 Keno Fund					
020-2066-361.00-00	Interest Income	9,706	10,000	6,000	6,000
020-2066-361.04-00	Income	437,802	435,000	460,000	460,000
020-2066-391.00-00	Contribution/Donations	9,804	75,000	4,000	76,000
020-2066-398.00-00	Use (Provision) of F/B	0	369,312	0	198,863
020-2066-399.00-00	Miscellaneous	4,008	2,000	2,028	3,000
020-2066-399.99-00	InterCity trans/Pass Thru	6,000	0	0	0
* Keno Fund		467,320	891,312	472,028	743,863

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 020	Keno Fund				
	DIV 66 Keno-Special Revenue				
020-2066-490.60-11	2% State Tax	70,148	72,000	73,600	73,600
020-2066-490.60-12	Audit	7,600	6,500	8,000	7,800
020-2066-490.60-15	Inglewood Share	18,388	20,000	19,320	19,320
020-2066-490.60-16	Community Match	70,508	162,000	31,000	150,000
020-2066-490.60-17	Department of Utilities	2,400	2,400	2,400	2,400
020-2066-490.60-21	Cleanup Redevelopment	1,068	123,696	42,194	45,000
*	Government Wide	170,112	386,596	176,514	298,120
020-2066-495.99-00	Transfer	227,931	504,716	362,650	445,743
*	Transfer	227,931	504,716	362,650	445,743
**	Keno-Special Revenue	398,043	891,312	539,164	743,863
***	Keno Fund	398,043	891,312	539,164	743,863

## **CITY OF FREMONT**

### **FYE 9/30/2012 Budget Worksheets**

#### **Trust Fund**

#### **Fund 021 - Public Use Property Special Projects (Trust) Fund**

Budgeted revenue is limited to interest on existing funds. Should the City receive another bequest with restricted use, that bequest would be accounted for in this fund. Uses of this money are as follows:

Myers – This was a \$100,000 citizen bequest. Interest can be used to acquire books.

Tiegeler – This was a \$25,000 citizen bequest. Interest can be used for landscaping on the Library grounds.

Wiysel – This was an \$88,000 citizen bequest. Interest and principal may be spent to acquire books.

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 021 Public Use Fund					
021-0763-361.00-00	Interest Income	2,082	2,475	1,483	0
021-0763-365.00-00	Donations	11,900	0	0	0
021-0763-398.00-00	Use (Provision) of F/B	0	38,915	0	37,000
* Public Use Fund		13,982	41,390	1,483	37,000

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 021	Public Use Fund				
DIV 63	Trust Fund				
021-0763-495.99-00	Transfer	172,188	41,390	16,563	37,000
*	Transfer	172,188	41,390	16,563	37,000
**	Trust Fund	172,188	41,390	16,563	37,000
***	Public Use Fund	172,188	41,390	16,563	37,000

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**On Street Parking Fund**

**Fund 022      -      On-Street Parking Fund**

As provided in NRS 19-2301, revenue in this fund comes from meter income, with parking extension fees being retained by the City. This fund is used to pay for all of the supplies plus the salaries and benefits of the parking control officer.

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 022	On Street Parking Fund				
022-0570-340.00-00	Services	8,946	14,000	9,000	9,000
022-0570-361.00-00	Interest Income	0	0	2-	0
022-0570-398.00-00	Use (Provision) of F/B	0	7,755	0	0
022-0570-399.99-00	InterCity trans/Pass Thru	18,123	8,000	20,245	25,049
*	On Street Parking Fund	27,069	29,755	29,243	34,049

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 022	On Street Parking Fund				
DIV 70	On Street Parking				
022-0570-423.10-10	Salaries/Wages	10,481	12,102	12,010	13,141
022-0570-423.10-14	Health Insurance	13,636	14,756	15,766	16,224
022-0570-423.10-22	FICA/Medicare	561	874	622	684
022-0570-423.10-26	Workers' Comp Insurance	0	23	23	0
022-0570-423.10-70	Vacation Pay	388	0	0	0
*	Personal Services	25,066	27,755	28,421	30,049
022-0570-423.20-11	Postage & Printing	667	0	30	40
022-0570-423.20-13	Training & Travel	30	0	0	0
022-0570-423.20-99	Other Contractual Service	5	0	75	10
*	Contractual Services	702	0	105	50
022-0570-423.30-31	Office Supplies	10	0	86	150
022-0570-423.30-35	Printing	528	250	807	1,500
022-0570-423.30-44	Fuel/Oil/Grease	0	0	175	150
022-0570-423.30-52	Wearing Apparel	318	200	113	100
022-0570-423.30-56	Parts/Mach & Equipment	0	500	500	500
022-0570-423.30-79	Other Commodities	964	1,050	1,000	1,550
*	Commodities	1,820	2,000	2,681	3,950
**	On Street Parking	27,588	29,755	31,207	34,049
***	On Street Parking Fund	27,588	29,755	31,207	34,049



**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Christensen Field Project Fund**

**Fund 023      -    Christensen Field Project Fund**

The fund was established primarily by the Christensen family for the purpose of making improvements at Christensen Field. Expenditures were limited to new capital outlay projects and only 25% of the cost of the project may be paid out of this fund. A group making a new project request must provide the other 75% of the project funding. In the 2011 budget, only capital transfers are recorded in this fund. The actual capital expenditure is recorded either in the General Fund or the Special Projects Fund. In 2011, this fund was closed as a result of these transfers.

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 023 Christensen Field					
023-0771-361.00-00	Interest Income	247	60	265	0
023-0771-398.00-00	Use (Provision) of F/B	0	27,631	0	0
*	Christensen Field	247	27,691	265	0

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 023	Christensen Field				
DIV 71	Christensen Field				
023-0771-495.99-00	Transfer	0	27,691	27,660	0
*	Transfer	0	27,691	27,660	0
**	Christensen Field	0	27,691	27,660	0
***	Christensen Field	0	27,691	27,660	0

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**DID Fund**

**Fund 024      -    Downtown Improvement District Fund**

The Downtown Improvement District (DID) is comprised of several city blocks in the downtown business area, generally bounded by 1<sup>st</sup> Street on the south, 8<sup>th</sup> Street on the north, H Street on the west, and Union Street on the east. Revenues come from an occupation tax levied on office and retail space frequented by for profit customers. The tax is \$.05/square foot, with a minimum of \$40 and a maximum of \$500. Amounts may be expended on parking facilities, public improvements, promotion, architectural plans and improvements, developing public activities, and other projects or programs benefiting the district.

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 024 Downtown Impr District					
024-0772-321.00-00	Occupation Taxes	12,716	43,000	13,334	12,700
024-0772-361.00-00	Interest Income	100	50	62	50
024-0772-398.00-00	Use (Provision) of F/B	0	9,950	0	5,000
*	Downtown Impr District	12,816	53,000	13,396	17,750

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 024	Downtown Impr District				
DIV 72	Downtown Improvement Dist				
024-0772-490.20-11	Postage & Printing	176	250	200	200
024-0772-490.20-33	Legal Advertising	780	3,000	1,200	1,500
024-0772-490.20-99	Other Contractual Service	7,712	8,000	8,000	8,000
*	Contractual Services	8,668	11,250	9,400	9,700
024-0772-490.30-31	Office Supplies	43	50	50	50
024-0772-490.30-79	Other Commodities	5,756	3,700	1,500	3,000
*	Commodities	5,799	3,750	1,550	3,050
024-0772-495.99-00	Transfer	8,000	38,000	8,000	5,000
*	Transfer	8,000	38,000	8,000	5,000
**	Downtown Improvement Dist	22,467	53,000	18,950	17,750
***	Downtown Impr District	22,467	53,000	18,950	17,750

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Municipal Transit Fund**

**Fund 025      -      Municipal Transit Fund**

Revenue comes from a federal grant (50%), a state grant (25%), and a City match (25%). The City match is in the form of administrative salaries and insurance on the buses and is reflected in an operating transfer from the general fund.

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 025 Transit Fund					
025-2074-331.00-00	Federal Funding	38,188	41,376	41,376	51,437
025-2074-335.00-00	State Funding	19,094	20,688	20,688	25,719
025-2074-340.00-00	Services	3,359	2,500	2,500	2,500
025-2074-361.00-00	Interest Income	38	25	15	0
025-2074-398.00-00	Use (Provision) of F/B	0	6,316	0	8,327-
025-2074-399.00-00	Miscellaneous	0	0	1,277	0
025-2074-399.99-00	InterCity trans/Pass Thru	0	18,163	18,162	23,218
* Transit Fund		60,679	89,068	84,018	94,547



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 025	Transit Fund				
DIV 74	Transit Lines				
025-2074-433.10-10	Salaries/Wages	32,987	34,100	40,586	35,676
025-2074-433.10-14	Health Insurance	27,271	28,512	31,532	32,448
025-2074-433.10-22	FICA/Medicare	1,739	2,364	1,994	1,678
025-2074-433.10-23	Pension	0	0	317	0
025-2074-433.10-26	Workers' Comp Insurance	1,091	2,230	2,230	0
025-2074-433.10-65	Comp Leave Pay	174	0	0	0
025-2074-433.10-70	Vacation Pay	1,126	0	0	0
*	Personal Services	64,040	67,206	76,659	69,802
025-2074-433.20-11	Postage & Printing	27	30	5	40
025-2074-433.20-12	Communications	237	200	236	240
025-2074-433.20-33	Legal Advertising	59	60	60	70
025-2074-433.20-35	Medical Services	0	0	0	100
025-2074-433.20-47	Insurance - Property/Liab	8,035	7,847	10,275	10,275
025-2074-433.20-60	Repairs & Maintenance	70	150	150	300
025-2074-433.20-93	Dues & Subscriptions	70	0	70	70
025-2074-433.20-99	Other Contractual Service	0	250	0	0
*	Contractual Services	8,498	8,537	10,796	11,095
025-2074-433.30-35	Printing	27	50	12	100
025-2074-433.30-44	Fuel/Oil/Grease	10,605	10,775	11,500	11,050
025-2074-433.30-63	MV Fuel Parts	859	2,500	2,500	2,500
025-2074-433.30-79	Other Commodities	6	0	5	0
*	Commodities	11,497	13,325	14,017	13,650
**	Transit Lines	84,035	89,068	101,472	94,547
***	Transit Fund	84,035	89,068	101,472	94,547

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Parks and Recreation Special Fund**

**Fund 026      -    Parks and Recreation Special Fund**

Previously, revenue resulted from registrations received for parks and recreation programs. Money was used for parks and recreation programs. Beginning in 2009, fees and program expenses are recorded in the General Fund under activity 29. The remainder of this fund balance is budgeted to be used to complete capital improvements at Ronin Pool.

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 026	Park & Rec Special				
026-0779-361.00-00	Interest Income	547	240	355	0
026-0779-398.00-00	Use (Provision) of F/B	0	172,088	0	172,328
*	Park & Rec Special	547	172,328	355	172,328

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 026	Park & Rec Special				
DIV 79	Park & Rec - Special				
026-0779-495.99-00	Transfer	53,959	172,328	1,380	172,328
*	Transfer	53,959	172,328	1,380	172,328
**	Park & Rec - Special	53,959	172,328	1,380	172,328
***	Park & Rec Special	53,959	172,328	1,380	172,328

## **CITY OF FREMONT**

### **FYE 9/30/2012 Budget Worksheets**

#### **Economic Enhancement Fund**

#### **Fund 028 - Economic Enhancement Fund (Activity 19)**

The City's LB 840 money (see Activity 59 in Fund 011) is restricted only to certain expenditures for a limited number of industries. This fund was established in the 2007-2008 Budget to provide for additional amounts that can be used for items besides those enumerated in the City's LB 840 enabling legislation. One area being considered is to extend utilities into undeveloped areas in and around the City in order to provide unrestricted "shovel ready" parcels of land for economic development.

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 028 Economic Enhancement Fund					
028-2019-361.00-00	Interest Income	1,545	1,300	1,680	0
028-2019-370.00-00	Loan Repayment	0	20,000	20,000	20,000
028-2019-398.00-00	Use (Provision) of F/B	0	278,700	0	280,000
028-2019-399.99-51	Transfer from Utilities	0	100,000	0	100,000
*	Economic Enhancement Fund	1,545	400,000	21,680	400,000

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 028	Economic Enhancement Fund				
DIV 19	Economic Enhancement				
028-2019-465.20-99	Other Contractual Service	0	0	11	100,000
*	Contractual Services	0	0	11	100,000
028-2019-465.40-99	Other Capital Outlay	0	400,000	0	300,000
*	Fixed Assets	0	400,000	0	300,000
**	Economic Enhancement	0	400,000	11	400,000
***	Economic Enhancement Fund	0	400,000	11	400,000

## Multi-Year Capital Program

FY 2011-2012		Funding Source										Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax					
Project	Dept													
38 Economic Enhancement Capital Outlay	19			300,000	A							2012	300,000	
Department Total		-	-	300,000		-	-	-	-	-	-		300,000	-
														\$ 300,000

### Footnotes

- A Economic Enhancement Fund
- B Christensen Field Fund
- C Park & Rec Special Fund
- D Airport Fund
- E FAA Grant/State Loan
- F Transportation Enhancement Grant
- G CVB, CCCC Grants and Donation
- H E911 Fund
- I Grant & Other participating local govt's
- J Wireless E911 Fund
- K Drug Task Force Fund
- L Benchmark for the Arts fundraiser
- M Radar Mini Grant Highway Safety
- N Interlocal w/DC for booking
- O Special Assessments
- P CDBG Funds
- Q FPS \$100K, NDOR \$850K, Railroad \$50K
- R Assessed
- S Land sale, special projects reserves
- T Brownfield grant & private donation



## **CITY OF FREMONT**

### **FYE 9/30/2012 Budget Worksheets**

#### **Airport Fund**

#### **Fund 029 - Airport Fund (Activity 34)**

This fund is used to account for all activities relating to Fremont Municipal Airport. Sources of revenue currently are federal and state grants to fund improvements at the airport. Revenue sources for operations include fuel flowage fees, and hangar and farm land rents.

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FUND 029 Airport					
029-2034-331.00-00	Federal Funding	2,907,911	1,068,750	937,650	495,000
029-2034-335.00-00	State Funding	63,296	0	0	315,000
029-2034-361.00-00	Interest Income	554-	500-	290	150
029-2034-362.00-00	Fuel Flowage Fee	2,137	3,148	4,757	2,200
029-2034-363.00-00	Rentals	111,097	117,000	107,887	110,000
029-2034-398.00-00	Use (Provision) of F/B	0	46,164	0	106,517
029-2034-399.00-00	Miscellaneous	0	0	1,407	0
* Airport		3,083,887	1,234,562	1,051,991	1,028,867

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 029	Airport				
DIV 34	Airport				
029-2034-466.10-10	Salaries/Wages	7,160	8,300	6,130	8,200
029-2034-466.10-22	FICA/Medicare	548	635	469	627
029-2034-466.10-26	Workers' Comp Insurance	374	676	676	0
*	Personal Services	8,082	9,611	7,275	8,827
029-2034-466.20-12	Communications	1,476	1,630	1,500	1,680
029-2034-466.20-13	Training & Travel	75	400	0	400
029-2034-466.20-31	Professional Services	29,542	310,000	2,500	2,000
029-2034-466.20-33	Legal Advertising	186	100	100	200
029-2034-466.20-35	Medical Services	0	0	100	0
029-2034-466.20-47	Insurance - Property/Liab	7,848	7,161	14,300	25,000
029-2034-466.20-60	Repairs & Maintenance	6,946	6,900	7,000	6,900
029-2034-466.20-99	Other Contractual Service	33,931	37,500	30,000	37,500
*	Contractual Services	80,004	363,691	55,500	73,680
029-2034-466.30-31	Office Supplies	0	100	100	100
029-2034-466.30-33	Small Tools & Equipment	0	160	100	160
029-2034-466.30-35	Printing	0	0	100	0
029-2034-466.30-41	Food Supplies	0	0	140	0
029-2034-466.30-48	Electric Parts & Supplies	489	600	100	600
029-2034-466.30-49	Bldg/Structural Materials	2,509	3,700	3,000	3,700
029-2034-466.30-56	Parts/Mach & Equipment	1,353	1,200	5,000	1,200
029-2034-466.30-69	Cement & Asphalt	0	500	600	600
029-2034-466.30-79	Other Commodities	859	4,000	100	4,000
*	Commodities	5,210	10,260	9,240	10,360
029-2034-466.40-71	Land	84,338	0	12,000	0
029-2034-466.40-99	Other Capital Outlay	34,786	15,000	20,000	15,000
*	Fixed Assets	119,124	15,000	32,000	15,000
029-2034-466.45-13	Bldg/Improve Construction	0	0	0	450,000
029-2034-466.45-20	Infrastructure	2,995,011	815,000	975,000	450,000
*	Fixed Assets	2,995,011	815,000	975,000	900,000
029-2034-490.60-02	Principal Payment	21,000	21,000	21,000	21,000
**	Government Wide	21,000	21,000	21,000	21,000
**	Airport	3,228,431	1,234,562	1,100,015	1,028,867
***	Airport	3,228,431	1,234,562	1,100,015	1,028,867

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Funding Source										Anticipated	Total Expected	Amount Reserved
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax			Utilization	Cash Flow 2012	for future years
Project	Dept													
96 West 6 Unit Hangar	34						450,000	E				2012	450,000	
91 ALP Update with Feasibility Study	34						360,000	E				2012	360,000	
Apron N/S Taxiway	34			75,000	D							2012	75,000	
Airport Misc Improvements	34			15,000	D							2012	15,000	
Airport Misc Infrastructure	34			15,000	D							2012	15,000	
Department Total		-	-	105,000	-	-	810,000	-	-	-	-		915,000	-
														\$ 915,000

#### Footnotes

- A Economic Enhancement Fund
- B Christensen Field Fund
- C Park & Rec Special Fund
- D Airport Fund
- E FAA Grant/State Loan
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- G CVB, CCCC Grants and Donation
- H E911 Fund
- I Grant & Other participating local govt's
- J Wireless E911 Fund
- K Drug Task Force Fund
- L Benchmark for the Arts fundraiser
- M Radar Mini Grant Highway Safety
- N Interlocal w/DC for booking
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- Q FPS \$100K, NDOR \$850K, Railroad \$50K
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**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**CDBG Funds**

- Fund 030     -   CDBG Revolving Funds   (Activity 81)**
- Fund 031     -   CDBG Clearing Funds   (Activity 82)**
- Fund 032     -   CDBG Housing Rehabilitation Revolving Fund   (Activity 87)**

These three funds account for activity relating to revolving loans provided to eligible businesses and low-income homeowners. The primary sources are Community Development Block Grant (CDBG) money passed through the State of Nebraska by the federal government, and proceeds from repayments of loans made to businesses and homeowners.

The CDBG Revolving Fund (030), records the activity relating to the reuse of revolving fund balance through loans (both performance-based and repayable) to businesses.

The Clearing Fund (031) records new grant revenue received and the related disbursement of funds under grant provisions.

The CDBG Housing Rehabilitation Revolving Fund (032), records the activity relating to the reuse of the revolving fund balance through loans (forgivable and repayable) to low income neighborhood homeowners.

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 030 CDBG Revolving					
030-0781-361.00-00 Interest Income		7,358	500	729	800
030-0781-370.00-00 Loan Repayment		0	177,500	177,500	237,000
030-0781-398.00-00 Use (Provision) of F/B		0	454,525	0	263,200
FUND 031 CDBG Clearing					
031-0782-331.00-00 Federal Funding		96,969	2,000,000	1,295,914	2,000,000
FUND 032 Housing Rehabilitation					
032-0787-331.00-00 Federal Funding		77,167	0	0	0
032-0787-361.00-00 Interest Income		1,000	50	34	40
032-0787-370.00-00 Loan Repayment		0	3,100	3,776	4,100
032-0787-398.00-00 Use (Provision) of F/B		0	4,950	0	3,740-
		182,494	2,640,625	1,477,953	2,501,400

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 030 CDBG Revolving					
DIV 81 CDBG Revolving					
030-0781-465.20-13 Training & Travel		0	0	0	300
030-0781-465.20-33 Legal Advertising		463	400	530	600
030-0781-465.20-99 Other Contractual Service		0	0	1,005	100
* Contractual Services		463	400	1,535	1,000
030-0781-465.70-00 Loan disbursements		0	632,125	0	500,000
* Loan disbursements		0	632,125	0	500,000
FUND 031 CDBG Clearing					
DIV 82 CDBG Clearing					
031-0782-465.20-33 Legal Advertising		268	300	24	0
031-0782-465.20-99 Other Contractual Service		45,493	29,700	46,206	0
* Contractual Services		45,761	30,000	46,230	0
031-0782-465.40-71 Land		57,664	100,000	49,684	100,000
* Fixed Assets		57,664	100,000	49,684	100,000
031-0782-465.70-00 Loan disbursements		0	1,870,000	1,200,000	1,900,000
* Loan disbursements		0	1,870,000	1,200,000	1,900,000
FUND 032 Housing Rehabilitation					
DIV 87 Housing Rehabs					
032-0787-490.20-33 Legal Advertising		137	100	314	400
032-0787-490.20-99 Other Contractual Service		1,505	0	6	0
* Contractual Services		1,642	100	320	400
032-0787-490.70-00 Loan disbursements		0	8,000	0	0
* Loan disbursements		0	8,000	0	0
032-0787-465.71-00 Loan forgiveness expense		56,784	0	0	0
* Loan forgiveness expense		56,784	0	0	0
		162,314	2,640,625	1,297,769	2,501,400

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax	Anticipated Utilization	Total Expected Cash Flow 2012	Amount Reserved for future years
Project	Dept											
CDBG Land	82			100,000	P					2012	100,000	
Department Total		-	-	100,000		-	-	-	-		100,000	-
												\$ 100,000

#### Footnotes

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**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Enhanced 911 Fund**

**Fund 033     -   Enhanced 911 Fund (Activity 89)**

The primary source of revenue comes from charges on telephone land lines. We are also allowed to get reimbursements from the State's cell phone surcharges based on actual purchases. As more and more people convert to cellular phones this revenue decreases each year. The fund is used to pay for 911 dispatch services including salaries and benefits of dispatchers and related equipment costs. The General Fund contributes to the salary and benefit costs through a transfer to this fund.

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 033 Enhanced 911					
033-0789-318.03-00	Telephone Taxes	151,414	120,000	138,474	120,000
033-0789-334.00-00	Fees, Grants & Misc	0	122,132	0	0
033-0789-335.00-00	State Funding	0	143,500	0	0
033-0789-338.00-00	Local Government Unit	0	169,093	0	360,429
033-0789-361.00-00	Interest Income	643	500	711	0
033-0789-398.00-00	Use (Provision) of F/B	0	33,816	0	0
033-0789-399.99-00	InterCity trans/Pass Thru	0	496,133	385,375	636,223
* Enhanced 911		152,057	1,085,174	524,560	1,116,652

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 033	Enhanced 911				
DIV 89	Enhanced 911				
033-0789-421.10-10	Salaries/Wages	52,728	379,796	372,009	415,001
033-0789-421.10-14	Health Insurance	21,640	100,669	91,932	143,424
033-0789-421.10-15	Overtime Wages	780	0	0	0
033-0789-421.10-22	FICA/Medicare	3,613	27,653	29,743	29,912
033-0789-421.10-23	Pension	248	17,375	14,133	18,558
033-0789-421.10-26	Workers' Comp Insurance	72	1,101	434	746
033-0789-421.10-65	Comp Leave Pay	0	0	3,290	0
033-0789-421.10-70	Vacation Pay	3-	0	0	0
*	Personal Services	79,078	526,594	511,541	607,641
033-0789-421.20-11	Postage & Printing	19	150	16	150
033-0789-421.20-12	Communications	41,493	41,000	35,000	31,308
033-0789-421.20-13	Training & Travel	3,708	1,000	500	2,000
033-0789-421.20-17	Uniform Allowance	975	850	3,510	4,680
033-0789-421.20-33	Legal Advertising	4	15	6	15
033-0789-421.20-60	Repairs & Maintenance	831	5,000	2,704	10,000
033-0789-421.20-70	Rents	4,100	0	0	8,448
033-0789-421.20-93	Dues & Subscriptions	212	212	222	225
033-0789-421.20-99	Other Contractual Service	25,500	13,500	25,450	25,000
*	Contractual Services	76,842	61,727	67,408	81,826
033-0789-421.30-31	Office Supplies	1,968	1,000	1,000	1,000
033-0789-421.30-35	Printing	0	0	438	0
033-0789-421.30-65	Radio Parts & Supplies	6,846	0	0	0
033-0789-421.30-79	Other Commodities	1,295	0	172	15,000
*	Commodities	10,109	1,000	1,610	16,000
033-0789-421.40-15	Radio & Telegraphic	4,000	495,853	5,000	332,185
033-0789-421.40-90	Capital Under \$5,000	0	0	0	7,000
033-0789-421.40-99	Other Capital Outlay	0	0	0	42,000
*	Fixed Assets	4,000	495,853	5,000	381,185
033-0789-421.45-13	Bldg/Improve Construction	0	0	0	30,000
**	Fixed Assets	0	0	0	30,000
**	Enhanced 911	170,029	1,085,174	585,559	1,116,652
***	Enhanced 911	170,029	1,085,174	585,559	1,116,652

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Funding Source										Anticipated	Total Expected	Amount Reserved
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax			Utilization	Cash Flow 2012	for future years
Project	Dept													
109 Upgrade Communications Console	89	-		45,417	H						237,295	2012	282,712	
138 Upgrade Communications Console DC Share	89	-		258,229	I						-	2012	258,229	
111 Wireless E911 Equipment Upgrades	89			31,401	J							2012	31,401	
Department Total		-	-	335,047		-	-	-	-	237,295			572,342	-
														\$ 572,342

#### Footnotes

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- 132 L Benchmark for the Arts fundraiser
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## **CITY OF FREMONT**

### **FYE 9/30/2012 Budget Worksheets**

#### **Drug Task Force Fund**

#### **Fund 034 - Drug Task Force Fund (Activity 90)**

The City, through an interlocal agreement, works with neighboring counties, governments in those counties, the State Patrol, and the City of Blair to provide drug enforcement for the area. Funding comes primarily from federal grants (\$383,000 or 70%) and contributions from area governments (\$154,000 or 30%). Money is used to hire and equip a number of drug enforcement officers.

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 034 Drug Task Force					
034-0790-330.00-00	Agency Income	132,214	104,487	108,394	153,487
034-0790-331.00-00	Federal Funding	286,781	386,653	394,554	382,839
034-0790-398.00-00	Use (Provision) of F/B	0	6,073-	0	8,505
034-0790-399.00-00	Miscellaneous	1,100	1,200	1,170	1,200
*	Drug Task Force	420,095	486,267	504,118	546,031

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 034	Drug Task Force				
DIV 90	Drug Task Force				
034-0790-421.10-10	Salaries/Wages	132,118	127,741	125,999	0
034-0790-421.10-14	Health Insurance	27,862	28,512	30,644	0
034-0790-421.10-15	Overtime Wages	22,006	33,500	18,000	0
034-0790-421.10-22	FICA/Medicare	12,044	12,779	118,450	0
034-0790-421.10-23	Pension	7,997	8,664	6,442	0
034-0790-421.10-26	Workers' Comp Insurance	3,369	4,426	3,369	0
034-0790-421.10-65	Comp Leave Pay	10,193	9,000	3,678	0
034-0790-421.10-70	Vacation Pay	9,929	0	0	0
*	Personal Services	225,518	224,622	306,582	0
034-0790-421.20-11	Postage & Printing	149	200	200	200
034-0790-421.20-12	Communications	4,453	6,000	5,500	10,000
034-0790-421.20-13	Training & Travel	760	7,400	1,500	13,400
034-0790-421.20-17	Uniform Allowance	1,560	1,560	1,560	0
034-0790-421.20-32	Member Labor Services	118,322	125,000	95,714	213,349
034-0790-421.20-60	Repairs & Maintenance	280	500	150	1,000
034-0790-421.20-95	Hire Equip/Equip Rental	1,170	1,200	1,200	2,000
034-0790-421.20-99	Other Contractual Service	1,057	2,550	1,290	3,000
*	Contractual Services	127,751	144,410	107,114	242,949
034-0790-421.30-31	Office Supplies	1,574	3,000	3,000	6,000
034-0790-421.30-44	Fuel/Oil/Grease	3,038	7,500	5,000	10,000
034-0790-421.30-75	Buy Money	14,000	50,000	12,000	60,000
034-0790-421.30-79	Other Commodities	658	43,735	750	43,766
*	Commodities	19,270	104,235	20,750	119,766
034-0790-421.40-90	Capital Under \$5,000	5,927	4,500	0	8,100
034-0790-421.40-99	Other Capital Outlay	0	8,500	0	8,500
*	Fixed Assets	5,927	13,000	0	16,600
034-0790-495.99-00	Transfer	0	0	0	166,716
*	Transfer	0	0	0	166,716
**	Drug Task Force	378,466	486,267	434,446	546,031
***	Drug Task Force	378,466	486,267	434,446	546,031

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Funding Source										Anticipated	Total Expected	Amount Reserved
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/ Donations	Sales Tax	Property Tax			Utilization	Cash Flow 2012	for future years
Project	Dept													
113 Gen 3 Pinnacle Night Vision	90	8,500		8,500	K							2012	8,500	
138 Citation 24 receiver & digital MP recorder	90			2,500	K							2012	2,500	
140 3 Ballistic entry vests with SAPI inserts	90			2,100	K							2012	2,100	
112 Drug Task Force Computer	90	2,000		2,000	K							2012	2,000	
139 Global positioning tracking system (GPS)	90			1,500	K							2012	1,500	
Department Total		10,500	-	16,600	-	-	-	-	-	-	-		16,600	-
														\$ 16,600

#### Footnotes

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## **CITY OF FREMONT**

### **FYE 9/30/2012 Budget Worksheets**

#### **Wireless 911 Fund**

#### **Fund 035 - Wireless 911 Fund (Activity 89)**

This new fund is required pursuant to Nebraska Public Service Commission (PSC) Docket 911-019/PI-118 and accounts for Wireless 911 Surcharge money distributed by the PSC to cities with a 911 center/Public Safety Answering Point (PSAP) for equipment upgrades and maintenance costs relating to the PSAP.

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BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 035 Wireless E911					
035-0789-318.03-00	Telephone Taxes	0	64,446	0	45,027
035-0789-335.00-00	State Funding	16,112	0	53,704	137,066
035-0789-361.00-00	Interest Income	3	0	66	0
035-0789-398.00-00	Use (Provision) of F/B	0	0	0	7,310-
* Wireless E911		16,115	64,446	53,770	174,783

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BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 035	Wireless E911				
DIV 89	Enhanced 911				
035-0789-421.20-12	Communications	0	0	0	9,692
035-0789-421.20-60	Repairs & Maintenance	0	5,540	5,540	3,934
*	Contractual Services	0	5,540	5,540	13,626
035-0789-421.40-15	Radio & Telegraphic	0	58,906	0	161,157
*	Fixed Assets	0	58,906	0	161,157
**	Enhanced 911	0	64,446	5,540	174,783
***	Wireless E911	0	64,446	5,540	174,783

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Special Projects Fund**

**Fund 040     -    Special Projects Fund**

This fund accounts for various capital projects expenditures. Revenue sources include:

Federal and state funding – Grants, loans and other funding for various capital projects.

Fees, Grants, Miscellaneous – Miscellaneous contributions, grants and other amounts received for specific capital projects.

Capital transfers – from other City funds as local matching requirements apply.

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 040 Special Projects Fund					
040-2037-331.00-00	Federal Funding	106,400	400,000	36,062	163,938
040-2037-334.00-00	Fees, Grants & Misc	51,347	0	0	0
040-2037-334.01-00	Local grants/NP donations	108,810	25,000	22,500	0
040-2037-335.00-00	State Funding	155,366	1,470,331	275,620	1,195,831
040-2037-361.00-00	Interest Income	9,839	10,500	4,113	500
040-2037-391.00-00	Contribution/Donations	0	810,696	6,815	1,125,000
040-2037-392.00-00	Gain/Loss Prop Disposal	0	0	0	1,760,000
040-2037-398.00-00	Use (Provision) of F/B	0	64,266	0	317,783
040-2037-399.99-00	InterCity trans/Pass Thru	68,211	391,469	55,098	338,778
*	Special Projects Fund	499,973	3,172,262	400,208	4,901,830

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 040	Special Projects Fund				
DIV 37	Special Projects				
040-2037-415.40-99	Other Capital Outlay	19,817	0	0	0
040-2037-421.40-10	Guns	18,480	0	0	0
040-2037-452.40-90	Capital Under \$5,000	9,649	0	0	0
040-2037-452.40-99	Other Capital Outlay	12,610	0	0	0
*	Fixed Assets	60,556	0	0	0
040-2037-415.45-13	Bldg/Improve Construction	24,015	498,696	151,381	2,333,619
040-2037-452.45-13	Bldg/Improve Construction	10,262	603,384	28,589	574,795
040-2037-452.45-20	Infrastructure	215,704	1,570,182	72,024	1,493,416
040-2037-455.45-13	Bldg/Improve Construction	476,469	0	0	0
*	Fixed Assets	726,450	2,672,262	251,994	4,401,830
040-2037-490.60-18	Grant Pass Thru	18,805	0	0	0
*	Government Wide	18,805	0	0	0
040-2037-415.81-00	Grant Appropriation	0	500,000	0	500,000
*	Grant Appropriation	0	500,000	0	500,000
**	Special Projects	805,811	3,172,262	251,994	4,901,830
***	Special Projects Fund	805,811	3,172,262	251,994	4,901,830

## Multi-Year Capital Program

### Funding Source

FY 2011-2012		Funding Source										Anticipated	Total Expected	Amount Reserved
		Carryover	Special Assessments	Other	Keno	Gas Tax	Grants/Donations	Sales Tax	Property Tax			Utilization	Cash Flow 2012	for future years
Project	Dept.													
Brownfields project	37			1,960,000	A, S		373,619	T				2012	2,333,619	
105 Rawhide Creek Trail	37						477,988	F,56	119,500			2012	597,488	
106 CF Arena Improvements	37				15,693		559,102	G				2012	574,795	
104 Johnson Road Trail	37						382,174	F,56	95,544			2012	477,718	
103 State Lakes Trail	37						310,169	F,56	108,041			2012	418,210	
Department Total		-	-	1,960,000	15,693	-	2,103,052	323,085	-	-	-		4,401,830	-
														\$ 4,401,830

#### Footnotes

- A Economic Enhancement Fund
- B Christensen Field Fund
- C Park & Rec Special Fund
- D Airport Fund
- E FAA Grant/State Loan
- F Transportation Enhancement Grant
- G CVB, CCCC Grants and Donation
- H E911 Fund
- I Grant & Other participating local govt's
- J Wireless E911 Fund
- K Drug Task Force Fund
- L Benchmark for the Arts fundraiser
- M Radar Mini Grant Highway Safety
- N Interlocal w/DC for booking
- O Special Assessments
- P CDBG Funds
- Q FPS \$100K, NDOR \$850K, Railroad \$50K
- R Assessed
- S Land sale, special projects reserves
- T Brownfield grant & private donation

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Improvements Fund**

**Fund 041     -   Improvements Fund (Activity 98)**

This year's budget contemplates approximately \$1 million in paving, sidewalk, sanitary sewer, and water district projects scattered around the City and established on an as needed basis. The main sources of revenue are improvement assessments on real property.



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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 041 Improvements					
041-2098-355.00-00	Assessments	514,824	1,100,000	169,472	1,100,000
041-2098-361.00-00	Interest Income	53,857	55,000	85,170	55,000
041-2098-398.00-00	Use (Provision) of F/B	0	155,000-	0	144,875-
041-2098-399.00-00	Miscellaneous	0	0	1	0
*	Improvements	568,681	1,000,000	254,643	1,010,125

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 041	Improvements				
DIV 98	Engineering				
041-2098-419.20-65	Service Agreements	0	0	0	4,625
041-2098-431.20-11	Postage & Printing	95	0	300	0
041-2098-431.20-29	Contract Cost	55,648	1,000,000	315,000	1,000,000
041-2098-431.20-33	Legal Advertising	187	0	500	0
*	Contractual Services	55,930	1,000,000	315,800	1,004,625
041-2098-431.30-35	Printing	0	0	100	0
*	Commodities	0	0	100	0
041-2098-419.40-99	Other Capital Outlay	0	0	0	5,500
*	Fixed Assets	0	0	0	5,500
041-2098-431.45-20	Infrastructure	79	0	0	0
**	Fixed Assets	79	0	0	0
**	Engineering	56,009	1,000,000	315,900	1,010,125
***	Improvements	56,009	1,000,000	315,900	1,010,125

**CITY OF FREMONT**  
**2011-2012**

**INTERNAL SERVICE FUNDS**

# **CITY OF FREMONT**

## **FYE 9/30/2012 Budget Worksheets**

### **City Employees Insurance Benefit Fund**

#### **Fund 060 - CEI Benefit Fund (Activity 60)**

One of three Internal Service Funds, the CEI Benefit Fund receives contributions for the employer portion of health benefits from the governmental funds and the utility funds. This fund also receives the amounts contributed by employees for those benefits.

These revenue sources are used to pay employee insurance benefit claims. The City retains risk (is “self-insured”) for most claims. It obtains reinsurance for very large claims from outside medical insurance providers.

Unlike other funds, internal service funds are consolidated back into the Utility Funds (Enterprise Funds) for financial reporting purposes in accordance with Generally Accepted Accounting Principles. As a result the amounts shown in the budget book are much larger than those reported in the financial statements (which include the employer portion of governmental activities only). The governmental portion of CEI Benefit Fund activity is shown as activity 60 in Fund 060.

Since showing these revenues and expenditures would “double record” these amounts, Fund 060 is not shown in the budget summaries or LID calculations. This portion of the budget book should be considered informational only.

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 060 City Emp Ins Benefit Fund					
060-0660-340.00-00	Services	3,848,397	4,020,048	4,276,306	4,897,224
060-0660-361.00-00	Interest Income	6,108	6,200	2,473	6,000
060-0660-391.00-00	Contribution/Donations	730,602	632,976	789,236	784,167
060-0660-391.01-00	Reinsurance	252,692	40,000	108,808	60,000
060-0660-398.00-00	Use (Provision) of F/B	0	33,004	0	34,009
* City Emp Ins Benefit Fund		4,837,799	4,732,228	5,176,823	5,781,400

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BUDGET PREPARATION WORKSHEET  
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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 060	City Emp Ins Benefit Fund				
DIV 60	City Employee Insurance				
060-0660-441.70-01	Claims	4,176,695	4,000,734	4,000,000	5,020,000
060-0660-441.70-02	Reinsurance	656,607	530,000	523,000	515,000
060-0660-441.70-03	Admin Fees	83,422	60,000	66,431	78,400
060-0660-441.70-05	PPO fees	17,905	16,140	15,500	15,500
060-0660-441.70-06	Disability	21,433	45,000	38,000	38,000
060-0660-441.70-07	Audits & Miscellaneous	20,106	80,354	55,000	45,000
060-0660-441.70-08	Life Insurance premiums	12,909	0	51,900	54,500
060-0660-441.70-09	Wellness screenings	0	0	120	15,000
*	City Employee Insur Exp	4,989,077	4,732,228	4,749,951	5,781,400
**	City Employee Insurance	4,989,077	4,732,228	4,749,951	5,781,400
***	City Emp Ins Benefit Fund	4,989,077	4,732,228	4,749,951	5,781,400

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Workers' Compensation Fund**

**Fund 061 - Workers' Compensation Fund (Activity 61)**

Employers are required to provide coverage for on-the-job injuries during the course of an employee's duties. In order to provide this coverage the City contributes money from the governmental and utility funds to this fund.

The Workers' Compensation Fund uses this money to pay injury claims, and obtains reinsurance for very large claims. For smaller claims the City retains risk (is "self insured").

Unlike other funds, internal service funds are consolidated back into the Utility Funds (Enterprise Funds) for financial reporting purposes in accordance with Generally Accepted Accounting Principles. As a result the amounts shown in the budget book are much larger than those reported in the financial statements (which include the employer portion of governmental activities only). The governmental portion of Workers' Compensation Fund activity is shown as activity 6I in Fund 061.

Since showing these revenues and expenditures would "double record" these amounts, Fund 06I is not shown in the budget summaries or LID calculations. This portion of the budget book should be considered informational only.

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 061 Workers Compensation					
061-0661-361.00-00	Interest Income	9,799	12,000	6,950	5,000
061-0661-391.00-00	Contribution/Donations	375,010	703,758	702,393	620,000
061-0661-398.00-00	Use (Provision) of F/B	0	70,305-	0	0
061-0661-399.00-00	Miscellaneous	0	0	7,723	0
*	Workers Compensation	384,809	645,453	717,066	625,000



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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 061	Workers Compensation				
DIV 61	Workers Comp				
061-0661-441.10-26	Workers Comp	158,326	180,000	165,000	185,000
*	Administrative fees	158,326	180,000	165,000	185,000
**	Workers Comp	158,326	180,000	165,000	185,000

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 061	Workers Compensation				
DIV 62	Workers Comp - Claims				
061-0662-441.70-01	Claims	244,160	287,007	175,000	285,000
061-0662-441.70-04	Prescriptions	13,778	28,748	5,250	25,000
061-0662-441.70-06	Disability	72,641	100,000	46,000	100,000
061-0662-441.70-07	Audits & Miscellaneous	26,119	49,698	17,000	30,000
*	City Employee Insur Exp	356,698	465,453	243,250	440,000
**	Workers Comp - Claims	356,698	465,453	243,250	440,000
***	Workers Compensation	515,024	645,453	408,250	625,000

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Employee Wellness Fund**

**Fund 063      -    Employee Wellness Fund**

This new internal service fund was established in 2011 and is used to account for the employee wellness programs and the vending services activity. Contributions are made to this fund by the City and Department of Utilities to provide for the wellness programs. Proceeds from the vending activities are used to provide for the annual employee awards banquet.

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 063	Employee Wellness				
063-0663-340.00-00	Services	0	0	16,743	14,170
063-0663-361.00-00	Interest Income	0	0	17	0
063-0663-391.00-00	Contribution/Donations	0	0	0	1,800
063-0663-398.00-00	Use (Provision) of F/B	0	0	0	11,070
063-0663-399.00-00	Miscellaneous	0	0	638	0
*	Employee Wellness	0	0	17,398	4,900

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BUDGET PREPARATION WORKSHEET  
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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 063	Employee Wellness				
DIV 63	Employee Wellness				
063-0663-480.20-93	Dues & Subscriptions	0	0	0	500
063-0663-480.20-99	Other Contractual Service	0	0	500	1,500
*	Contractual Services	0	0	500	2,000
063-0663-480.30-31	Office Supplies	0	0	200	100
063-0663-480.30-41	Food/pop/meals	0	0	3,400	2,800
*	Commodities	0	0	3,600	2,900
**	Employee Wellness	0	0	4,100	4,900
***	Employee Wellness	0	0	4,100	4,900

**CITY OF FREMONT**  
**2011-2012**

**COMPONENT UNIT - CDA FUND**

**CITY OF FREMONT**  
**FYE 9/30/2012 Budget Worksheets**  
**Community Development Agency Fund**

**Fund 017 - Community Development Agency Fund (Activity 30)**

The Community Development Agency Fund receives property tax revenues from the Tax Increment Financing (TIF) portion on redeveloped property in the City. The proceeds are used to make all principal, interest, and paying agent fees payments relating to the related TIF bond issues.

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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

PAGE 5  
ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 017 Community Development Agy					
017-0730-311.03-00	TIF Revenue	0	0	200,000	275,000
017-0730-361.00-00	Interest Income	0	0	41	50
017-0730-393.03-00	TIF Bond Proceeds	0	0	600,000	700,000
017-0730-398.00-00	Use (Provision) of F/B	0	0	0	50-
*	Community Development Agy	0	0	800,041	975,000



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BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 LAST YEARS ACTUAL	2010-2011 ADJUSTED BUDGET	2010-2011 YEAR END ESTIMATE	2011-2012 ADOPTED BUDGET
FUND 017	Community Development Agy				
DIV 30	Comm Dev Agy				
017-0730-465.20-29	Project costs	0	0	550,000	650,000
*	Contractual Services	0	0	550,000	650,000
017-0730-465.60-05	Tax Increment Payments	0	0	200,500	325,000
*	Government Wide	0	0	200,500	325,000
**	Comm Dev Agy	0	0	750,500	975,000
***	Community Development Agy	0	0	750,500	975,000

**CITY OF FREMONT**  
**2011-2012**

**UTILITIES FUNDS**

**2011-2012 BUDGET**  
**DEPARTMENT OF UTILITIES**  
**CITY OF FREMONT**  
**FREMONT, NEBRASKA**

**Scott Getzschman, Mayor**

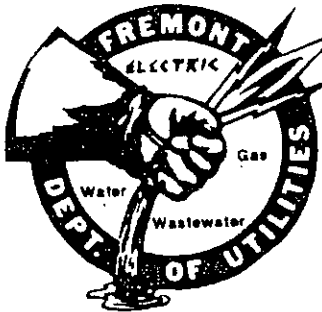
**CITY COUNCIL:**



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**Kevin Eairleywine**  
**Sean Gitt**  
**Larry Johnson**  
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**Allen Sawtelle, Secretary**  
**David Shelso, Chairman**

**Derril Marshall, General Manager**

**PREPARED: July 2011**

## **DEPARTMENT OF UTILITIES BUDGET STATEMENT FISCAL YEAR 2011-2012**

The attached budget represents the anticipated expenses and revenues required to maintain the current level of services, provide for community growth needs and increased environmental requirements, as well as providing for preventive maintenance on the system to maintain a high level of reliability while keeping rates as low as possible.

The proposed budget has 141.5 billets and one temporary billet. From a historical perspective, the utility had 171.25 billets in 1989 and 155.2 in 2000. The Utility performs more functions than it did in 2000 and has more infrastructure to maintain. Many of the staff reductions have been due to automation of operating systems. We continue to explore ways to improve efficiency and reduce costs. The proposed budget eliminates the central purchasing function (2 positions) and reduces one position in the gas division, but adds one and one half position to the accounting function and one position to the sewer collection area. Personnel costs and health insurance costs make up the majority of the cost increases in the budget.

The following is a breakdown by fund of the major projects or other major items affecting the budget.

### **ELECTRIC SYSTEM**

As we did last year to control costs as much as possible, we have had department heads limit expenditures to critical items; we have limited capital expenditures, and delayed filling some billets.

**Production:** Major items in the budget for the most part are maintenance related or upgrades to equipment. The budget also includes an overhaul on unit 8, as well as boiler life studies for unit 6 and 7.

EPA just recently published two rules that will impact Fremont if adopted as proposed and is considering finalizing a third.

The Cross State Air Pollution Rule requires reductions for annual SO<sub>2</sub> and NO<sub>x</sub> emissions and affects unit #8. The effective date for the NO<sub>x</sub> reduction is and the SO<sub>2</sub> reduction is 2012. Under the rule Fremont is allocated allowances for the next three years. If we exceed the tons of emissions allowed we have to buy additional allowances, if available. Otherwise we need to limit generation with unit 8 to stay within the allowances. In 2009 and 2010 we were below or right at the allowance limit.

The Industrial Boiler Maximum Achievable Control Technology (MACT) Rule applies to units 6 And 7. It controls mercury and other particulate matter. Testing will have to be performed on stack emissions to determine exactly what controls

are required. This rule is scheduled to be final in April of 2012 with three years after that to be in compliance.

The third rule is the Electric Generating Unit MACT Rule and will more than likely affect unit 8. It places limits on particulate matter, mercury, SO<sub>2</sub>, and some metals. The rule by court order is to be final by November 2011 with compliance required by November 2015.

These rules will require the issuance of bonds to finance the required emission control equipment upgrades. Very preliminary cost estimates are 4.8 million for units 6 and 7 combined, and 30.2 million for unit 8. Maintaining adequate reserves and maintaining a good debt service ratio will continue to remain very important.

**Distribution and Transmission:** Capital projects proposed, deal mainly with providing service to new developments, including the Technology Park or preventive maintenance on existing facilities to improve reliability. We are in the seventh year of a multiyear project to replace the 13.8 KV and the 69 KV breakers in the substations. These breakers are twenty-five years plus in age and were identified in a substation study as the most critical need in maintaining the reliability of our substations.

**Rates:** Fremont continues to have some of the lowest electrical rates in the State (see Table A). As Nebraska is well below the national average for power costs, Fremont enjoys some of the lowest rates in the nation.

The proposed budget anticipates a fuel cost adjustment being included in the next rate ordinance.

The 2010 update to the cost of service study recommended three years of 7.5% rate increases from 2010 to 2012 to cover projected operating and capital costs as well as providing sufficient reserves for emergencies and to maintain our bond rating to fund future major capital projects. Fuel cost increases made up close to 2% of the 7.5%. With the additional improvements required by the EPA rules listed above, an increase of 8% is recommended to improve reserves. Similar increases will likely be required over at least the next two years.

The attached tables show our electric rates with the proposed increase included to still be below most of the neighboring utilities. The average residential bill will increase \$5.10 per month.

## **WATER SYSTEM**

**Production and Distribution:** The major cost items in the water system capital budget deal with growth and new development. Funds are included in the capital budget to construct the balance of the northeast water main loop from the north end of Diers Parkway to 32<sup>nd</sup> and Yeager Road. Funds are also being budgeted to replace aging and deteriorating mains or mains that are undersized for today's needs. The budget anticipates a policy change whereby main extensions generally

on mile and half mile alignments that would makeup the base grid for the water system would be entirely funded with public funds, where only the over sizing has been funded with public funds historically. The City would supplement the costs for this program and the water main replacement program with \$100,000.00 per year from infrastructure sales tax revenues.

**Rates:** The budget anticipates a rate increase for the water fund also. The increase will cost the average customer approximately \$1.00 per month for domestic water use. The increase is necessary to create a positive cash flow for the water fund in order to be able to fund future capital improvements. As the community grows, water main extensions are generally required. This change in rates would be required under the old policy of paying for over sizing of main extensions or the proposed policy to cover all costs on the base grid system.

## **SEWER SYSTEM**

Capital projects are for growth and infrastructure upgrade or replacement. The capital budget also includes the first phase of a project to control odor from the treatment plant. This project will cost two to three million dollars to complete.

The budget also adds one employee to the sewer collection division to allow us to jet more sewers on a regular basis. Because of the minimal grades on our sewer mains, it is necessary to jet them regularly to avoid backups. With the increase in miles of sewer, reduced flow, and more grease ending up in sewers, we need to dedicate more time to sewer jetting. The additional employee will allow us to accomplish that and keep up with the other work.

No change to the rates is included in the proposed budget.

## **NATURAL GAS SYSTEM**

The natural gas budget includes money in the capital items for replacement of steel gas mains, if necessary, and growth as needed. The budget does include the elimination of one employee.

NDEQ has had a consultant do testing at the old gas plant site south of 2<sup>nd</sup> and H. If remediation is required, it could affect gas rates in the future.

No rate changes are included in the proposed budget.

## **TRANSFER STATION**

Our agreement with the operator of the transfer station allows for a cost-of-living index adjustment and a fuel cost adjustment when the cost of fuel is greater or less than the cost-of-living. Rates are adjusted on January 1<sup>st</sup>. With the price of diesel

fuel right now, the anticipated increase in hauling cost would be \$1.72 per ton. Fees have not been changed since January 2009. With the tonnage going to the transfer station down between 6 to 10 % and increased costs over the last three years, the tonnage rate at the transfer station needs to be increased by \$3.72 if the coalition does not change the landfill rate.

## Electric Rate Comparisons

### Residential (500kwh)

Utility	Summer	Winter	Average
<b>Fremont</b>	<b>\$49.40</b>	<b>\$40.90</b>	<b>\$43.73</b>
Hastings	\$45.35	\$44.88	\$45.04
Lincoln	\$55.80	\$39.80	\$45.13
Loup	\$62.00	\$39.25	\$46.83
Grand Island	\$47.41	\$47.41	\$47.41
OPPD	\$58.39	\$49.66	\$52.57
Beatrice	\$55.25	\$53.25	\$53.92
NPPD	\$71.57	\$60.31	\$64.06

### Residential (1000 kwh)

Utility	Summer	Winter	Average
<b>Fremont</b>	<b>\$87.40</b>	<b>\$68.30</b>	<b>\$74.67</b>
Loup	\$98.90	\$63.60	\$75.37
Lincoln	\$102.65	\$69.05	\$80.25
Hastings	\$86.31	\$79.68	\$81.89
Grand Island	\$82.33	\$82.33	\$82.33
Beatrice	\$101.50	\$82.43	\$88.79
OPPD	\$108.34	\$89.66	\$95.89
NPPD	\$125.06	\$95.09	\$105.08

### Residential (2500kwh)

Utility	Summer	Winter	Average
Loup	\$200.15	\$134.85	\$156.62
<b>Fremont</b>	<b>\$201.40</b>	<b>\$146.30</b>	<b>\$164.67</b>
Grand Island	\$197.57	\$155.57	\$169.57
Lincoln	\$243.20	\$137.60	\$172.80
Hastings	\$209.21	\$161.88	\$177.66
Beatrice	\$240.25	\$164.93	\$190.04
OPPD	\$258.19	\$169.91	\$199.34
NPPD	\$285.55	\$177.15	\$213.28

#### Notes:

Information obtained from the March 2010 NMPP Utility Rate Survey

Grand Island is June 2010 rate

Average column is a calculated number blending 4 months of summer costs from survey data with 8 months of winter costs from survey data.

Fremont rates are proposed 2011-2012 rates



Commercial (6kw/2500kwh)

Utility	Summer	Winter	Average
Lincoln	\$237.00	\$142.00	\$173.67
<b>Fremont</b>	<b>\$221.60</b>	<b>\$179.60</b>	<b>\$193.60</b>
OPPD	\$244.91	\$181.14	\$202.40
Hastings	\$208.77	\$206.44	\$207.22
Loup	\$261.00	\$185.25	\$210.50
Grand Island	\$240.07	\$223.07	\$228.74
Beatrice	\$273.75	\$223.70	\$240.38
NPPD	\$307.83	\$230.36	\$256.18

Commercial (12kw/5000kwh)

Utility	Summer	Winter	Average
<b>Fremont</b>	<b>\$402.20</b>	<b>\$318.20</b>	<b>\$346.20</b>
Lincoln	\$486.00	\$296.00	\$359.33
OPPD	\$468.49	\$319.89	\$369.42
Loup	\$464.50	\$327.50	\$373.17
Hastings	\$388.09	\$383.44	\$384.99
Grand Island	\$452.19	\$409.65	\$423.83
Beatrice	\$530.00	\$383.70	\$432.47
NPPD	\$590.36	\$412.89	\$472.05

Commercial (24kw/10000kwh)

Utility	Summer	Winter	Average
<b>Fremont</b>	<b>\$763.40</b>	<b>\$595.40</b>	<b>\$651.40</b>
Lincoln	\$935.00	\$555.00	\$681.67
Loup	\$862.00	\$607.50	\$692.33
OPPD	\$915.49	\$597.39	\$703.42
Hastings	\$746.74	\$737.44	\$740.54
Grand Island	\$846.30	\$773.80	\$797.97
Beatrice	\$1,042.50	\$703.70	\$816.63
NPPD	\$1,155.42	\$774.34	\$901.37

Commercial (60kw/25000 kwh)

Utility	Summer	Winter	Average
Lincoln	\$1,665.00	\$1,425.00	\$1,505.00
<b>Fremont</b>	<b>\$1,847.00</b>	<b>\$1,427.00</b>	<b>\$1,567.00</b>
Beatrice	\$1,922.00	\$1,497.50	\$1,639.00
Loup	\$2,054.50	\$1,447.50	\$1,649.83
OPPD	\$2,256.49	\$1,429.89	\$1,705.42
Hastings	\$1,822.69	\$1,799.44	\$1,807.19
NPPD	\$2,280.73	\$1,630.73	\$1,847.40
Grand Island	\$2,013.75	\$1,866.25	\$1,915.42

Industrial (100kw/55000kwh)

Utility	Summer	Winter	Average
Lincoln	\$3,201.00	\$2,673.00	\$2,849.00
Loup	\$3,975.00	\$2,482.50	\$2,980.00
<b>Fremont</b>	<b>\$3,651.00</b>	<b>\$2,831.00</b>	<b>\$3,104.33</b>
Beatrice	\$3,650.00	\$2,842.50	\$3,111.67
OPPD	\$3,536.39	\$2,922.39	\$3,127.06
Grand Island	\$3,288.58	\$3,288.58	\$3,288.58
NPPD	\$4,355.43	\$3,125.91	\$3,535.75
Hastings	\$3,570.47	\$3,519.32	\$3,536.37

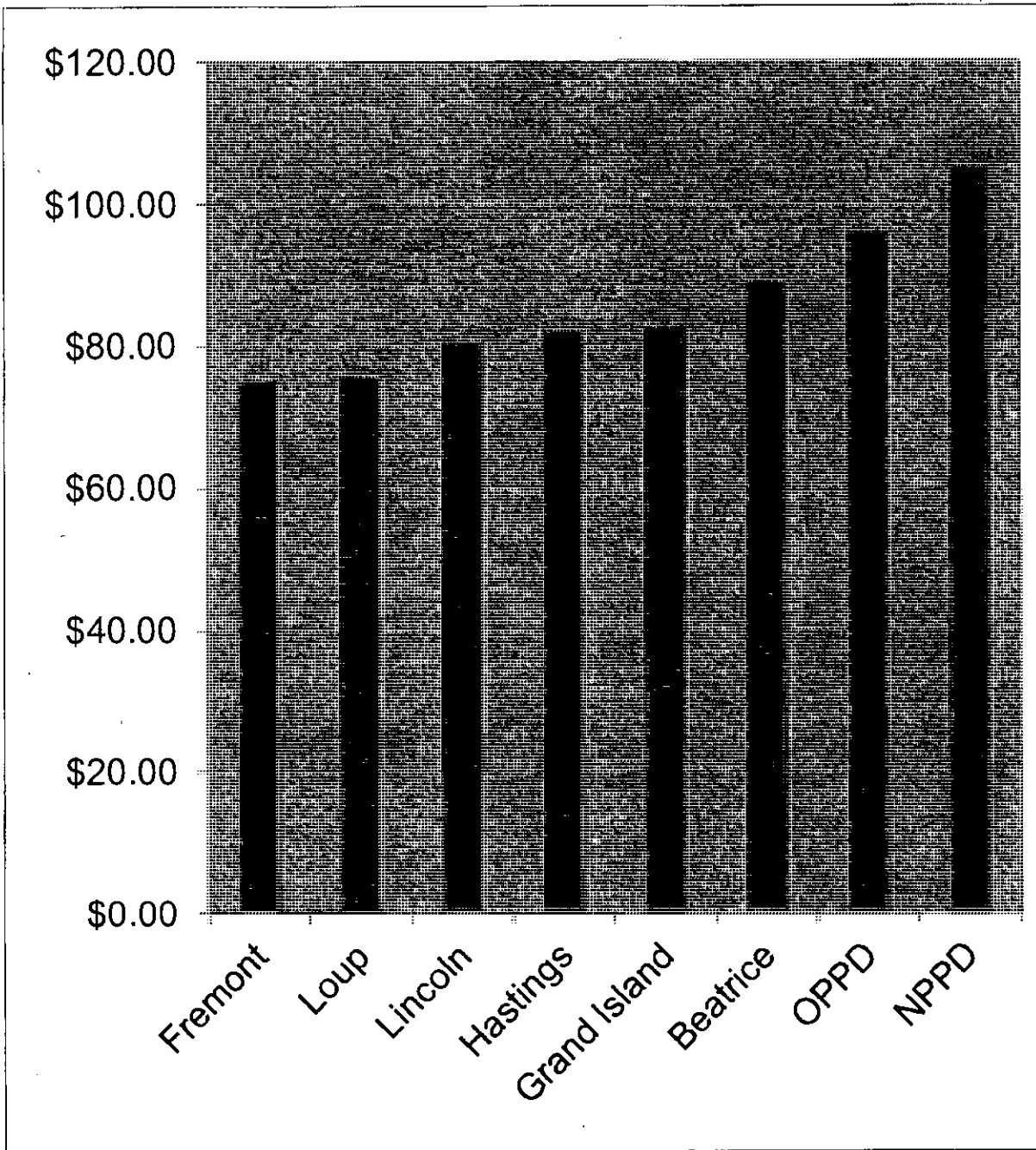
Industrial (500kw/225000kwh)

Utility	Summer	Winter	Average
<b>Fremont</b>	<b>\$14,757.50</b>	<b>\$11,140.00</b>	<b>\$12,345.83</b>
Hastings	\$12,702.70	\$12,492.82	\$12,562.78
Loup	\$17,092.50	\$10,462.50	\$12,672.50
Lincoln	\$14,647.00	\$12,869.00	\$13,461.67
Beatrice	\$16,420.00	\$12,612.50	\$13,881.67
OPPD	\$15,432.39	\$12,912.39	\$13,752.39
Grand Island	\$13,289.68	\$13,289.68	\$13,289.68
NPPD	\$18,994.00	\$13,394.60	\$15,261.07

Industrial (1000kw/525000kwh)

Utility	Summer	Winter	Average
<b>Fremont</b>	<b>\$32,377.50</b>	<b>\$24,745.00</b>	<b>\$27,289.17</b>
Loup	\$36,932.50	\$22,712.50	\$27,452.50
Hastings	\$28,261.07	\$27,772.82	\$27,935.57
Lincoln	\$31,207.00	\$27,059.00	\$28,441.67
Beatrice	\$35,255.00	\$27,287.50	\$29,943.33
OPPD	\$34,117.39	\$28,252.39	\$30,207.39
Grand Island	\$29,188.68	\$29,188.68	\$29,188.68
NPPD	\$41,403.67	\$29,382.57	\$33,389.60

## Utility Rate Comparison Data for Nebraska Systems



### Notes:

Information obtained from the March 2010 NMPP Utility Rate Survey

Grand Island is June 2010 rate

Average column is a calculated number blending 4 months of summer costs from survey data with 8 months of winter costs from survey data.

Fremont rates are proposed 2011-2012 rates

Table A

City of Fremont  
Department of Utilities  
Number of Employees

			2010-2011 FTE	2011-2012 Budget FTE
<u>Electric Fund</u>				
	Distribution		26	26
	Production		47.75	47.75 *
<u>Gas Fund</u>				
	Distribution		14	13 **
<u>Water Fund</u>				
	Distribution		4.25	4.25
	Production		2	2
<u>Sewer Fund</u>				
	Collection		3.25	4.25 **
	Production		10	10
<u>Solid Waste Fund</u>			1.2	1.2
<u>Electric, Gas, Water, &amp; Sewer Funds (40%,30%,15%,15% respectively)</u>				
	Administration		3	3
	Information systems		2	2
	Human Resources		2	2
	Customer service/Billing		7	7
	Accounting/Purchasing		6.5	6
	Garage/ Warehouse		12.3	12.55
	City Attorney		0.25	0.5
Total Full Time Equivalent			141.5	141.5
Actual	Billets	Full Time	139	139
		1/4 Time	1	0
		1/2 Time	3	2
		3/4 Time	1	2
*Temporary fulltime not included above (3-4 years)			2	2
** Position to be eliminated in gas division, and added in sewer collection April 1, 2012				
Total			143.5	143.5

**Fremont Department of Utilities**  
**Outstanding Debt and Debt Service costs by Fund**  
**As of September 30, 2011**

	Principal Balance @ 9/30/2010	Principal Balance @ 9/30/2011	2011/2012		Principal Balance @ 9/30/2012
			Principal payments	Interest amounts	
<b>Electric</b>					
Bond 76069701*	18,379,398	18,001,398	17,614,398	596,627	-
Bond 76069701*	-	-	387,000	171,286	17,614,398
Bond 76100901	3,072,674	2,837,510	244,881	83,631	2,592,629
Hammang note payabl	293,000	219,750	73,250	10,988	146,500
<b>Total for Electric</b>	<b>21,745,072</b>	<b>21,058,658</b>	<b>18,319,529</b>	<b>862,532</b>	<b>20,353,527</b>
<b>Water</b>					
Bond 76069701*	2,325,602	2,283,602	2,240,602	66,292	-
Bond 76069701*	-	-	43,000	19,032	2,240,602
Bond 76088601	1,674,580	-	-	-	-
Bond 76088601Refunc	-	1,597,820	101,000	39,495	1,496,820
Bond 76096201	2,775,000	2,660,000	120,000	110,835	2,540,000
Bond 76100901	3,095,598	2,858,680	246,708	84,255	2,611,972
Rix 1st note payable	150,000	120,000	30,000	4,800	90,000
Rix 2nd note payable	105,000	90,000	15,000	4,500	75,000
<b>Total for water</b>	<b>10,125,780</b>	<b>9,610,102</b>	<b>2,796,310</b>	<b>329,208</b>	<b>9,054,394</b>
<b>Sewer</b>					
Bond 76088601	1,917,809	-	-	-	-
Bond 76088601Refunc	-	1,829,899	115,670	45,232	1,714,229
Bond 76100901	1,736,729	1,603,810	138,411	47,270	1,465,399
<b>Total for sewer</b>	<b>3,654,537</b>	<b>3,433,709</b>	<b>254,081</b>	<b>92,501</b>	<b>3,179,628</b>
<b>Gas</b>					
Bond 76088601	552,611	-	-	-	-
Bond 76088601 Refun	-	527,281	33,330	13,033	493,951
<b>Total for gas</b>	<b>552,611</b>	<b>527,281</b>	<b>33,330</b>	<b>13,033</b>	<b>493,951</b>
<b>Total utility debt</b>	<b>36,078,000</b>	<b>34,629,750</b>	<b>21,403,250</b>	<b>1,297,275</b>	<b>33,081,500</b>

\* Electric Fund Loan  
to Sewer Fund      1,275,424      1,033,390      248,039      23,961      785,351

\* Estimated refunding 12/15/2011

## EXPENDITURE AND REVENUE SUMMARY -- ELECTRIC SYSTEM

	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Estimated	Budget	Budget
<b>EXPENDITURES:</b>				
Production	19,193,709	18,580,042	18,582,550	19,226,750
Distribution and Transmission	2,189,317	2,295,168	2,305,100	2,495,900
Adm./Acct./General	1,768,309	1,828,462	1,866,950	1,841,200
Interest	1,053,293	1,031,642	1,009,199	863,732
In Lieu/Econ Dev	1,765,000	1,865,000	1,865,000	1,865,000
Depreciation Reserve	2,841,060	2,931,670	2,849,000	2,954,910
<b>TOTAL</b>	<b>28,810,688</b>	<b>28,531,984</b>	<b>28,477,799</b>	<b>29,247,492</b>
<b>REVENUE:</b>				
Electricity Sales	27,664,479	29,020,000	28,495,000	29,896,000
Other Income	483,565	501,908	490,000	437,000
<b>TOTAL</b>	<b>28,148,044</b>	<b>29,521,908</b>	<b>28,985,000</b>	<b>30,333,000</b>
<b>NET INCOME:</b>	<b>-662,644</b>	<b>989,924</b>	<b>507,201</b>	<b>1,085,508</b>
<b>CASH FLOW ANALYSIS:</b>				
<b>DISBURSEMENTS</b>				
Operating & Nonoperating Exp.	28,810,688	28,531,984	28,477,799	29,247,492
Capital Additions	1,094,000	2,082,000	2,408,000	3,106,000
Bond & Note Retirements	635,204	686,414	686,414	705,131
Inventory Adjustment-Other	949,586		455,000	228,500
<b>TOTAL</b>	<b>31,489,478</b>	<b>31,300,398</b>	<b>32,027,213</b>	<b>33,287,123</b>
<b>CASH FLOW ANALYSIS:</b>				
<b>RECEIPTS:</b>				
Beginning Balance, Restricted	7,898,994	7,622,391	7,899,613	7,622,391
Beginning Balance, Unrestricted	11,336,517	12,887,822	10,298,864	14,041,002
Depreciation	2,841,060	2,931,670	2,849,000	2,954,910
Operating & Nonoperating Rev.	28,148,044	29,521,908	28,985,000	30,333,000
Other-Bonds	1,775,076		242,000	250,000
<b>TOTAL</b>	<b>51,999,691</b>	<b>52,963,791</b>	<b>50,274,477</b>	<b>55,201,303</b>
Ending Balance, Restricted	7,622,391	7,622,391	7,899,613	7,622,391
Ending Balance, Unrestricted	12,887,822	14,041,002	10,347,651	14,291,789
<b>TOTAL</b>	<b>20,510,213</b>	<b>21,663,393</b>	<b>18,247,264</b>	<b>21,914,180</b>

**ELECTRIC: PROPOSED CAPITAL EXPENDITURES 2011-2012**

<b>Item:</b>	<b>Cost (\$):</b>	<b>Purpose:</b>
<b>PRODUCTION:</b>		
Retrofit two 416 KV Breakers	15,000	Age and Condition
Roof replacement (office/control room)	80,000	Age and Condition
Fire suppression systems	89,000	Under turbine decks, turbine brgs., air preheater
CEMS software and probe replacement	30,000	Meet new environmental regulations
Central drinking water waste disposal	5,000	Environmental regulation
Operator control station	37,000	Replace operating station
Emissions controls Imp. (engineering)	750,000	EPA mandate
Replace transformers, precipitator	30,000	Age & condition, PCB contaminated
Replace coal loader	200,000	Age and Condition
Coal pile run-off storage area	30,000	Environmental regulation
Plant Equipment	20,000	Mill trolleys and drum storage rack
Replace 3 relays #8 Transformers	40,000	System reliability, age, and condition
Controls upgrades coal handling	65,000	Hardware and/ or software obsolete
<b>Subtotal</b>	<b>1,391,000</b>	
<b>DISTRIBUTION AND TRANSMISSION:</b>		
New transformers	400,000	Growth & replacement
Subdivision work	75,000	Growth
Street lighting	20,000	Growth
Substation breaker replacement	165,000	Multi-year project, 13.8 & 69 KV breakers
Northwest distribution upgrade	50,000	Dist. Improvement, Reliability
Upgrade various distribution lines	130,000	Add neutral; spacer cable replacement
Customer substation upgrades	30,000	Safety
69 KV Line	500,000	Technology Park
<b>Subtotal</b>	<b>1,370,000</b>	
<b>GENERAL:</b>		
Meter replacements	20,000	Growth
Replace pickup	20,000	Age and Condition
Technology	20,000	
Testing Equipment	30,000	Safety/Code Compliance
Replace Emergency Generator	30,000	Warehouse, Age and Condition
Update SCADA	50,000	Age
Emergency Generator City Hall	75,000	Reliability
Contingency	100,000	
<b>Subtotal</b>	<b>345,000</b>	
<b>TOTAL</b>	<b>3,106,000</b>	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 051 Electric Fund					
DEPT 50 Electric Administration					
051-5001-903.55-01	Warranty Expense	46	544	0	0
051-5001-903.80-65	Customer Deposit Interest	14,844-	838	0	0
* Customer Billing		14,798-	1,382	0	0
051-5001-905.10-10	Wages	349,910	345,000	350,000	379,000
051-5001-905.10-15	Overtime	3,118	2,296	3,500	3,000
051-5001-905.10-25	Training	2,132	2,026	1,500	2,000
051-5001-905.10-50	Holiday	12,975	13,000	13,000	13,600
051-5001-905.10-60	Sick Leave	10,929	10,000	11,500	12,000
051-5001-905.10-65	Special Leave	752	728	1,000	1,000
051-5001-905.10-70	Vacation	24,124	24,200	28,000	26,000
051-5001-905.10-99	Warehouse Allocations	44,118	46,000	48,000	50,500
051-5001-905.20-05	Medicare Tax	5,542	5,500	5,900	5,800
051-5001-905.20-15	Employer FICA	23,468	23,400	24,500	25,500
051-5001-905.20-25	Retirement Expense	22,671	22,600	22,000	24,700
051-5001-905.20-26	Medical Insurance	96,989	105,000	99,000	107,100
051-5001-905.20-27	Life Insurance	2,128	1,222	3,100	2,400
051-5001-905.20-28	Tuition Reimbursement	0	0	300	300
051-5001-905.20-29	Employee Welfare	143,231	225,994	218,000	125,000
051-5001-905.20-99	Warehouse Allocations	18,480	20,366	18,500	20,000
051-5001-905.50-23	Postage	31,127	34,000	36,000	36,000
051-5001-905.50-30	Fuel	2,415	1,802	2,400	2,000
051-5001-905.50-31	Printing	4,469	4,500	5,000	5,000
051-5001-905.50-35	Parts & Supplies	11,385	4,000	4,500	4,500
051-5001-905.50-40	Office Supplies	5,183	5,792	8,000	6,000
051-5001-905.50-41	Minor Office Equipment	949	1,276	3,000	2,000
051-5001-905.50-42	Minor Computer Eqp & SW	15,628	10,472	14,000	19,000
051-5001-905.50-43	Horticultural Supplies	11	0	0	0
051-5001-905.50-45	Structural Parts & Mtrl	1,157	650	800	800
051-5001-905.50-46	Cleaning Supplies	2,808	1,800	2,000	2,000
051-5001-905.50-48	Motor Vehicle Parts	391	72	1,000	1,000
051-5001-905.50-49	Waste Removal	797	692	700	700
051-5001-905.50-53	Telephone	9,029	9,120	9,000	9,200
051-5001-905.50-61	Paper	1,369	1,166	2,000	2,000
051-5001-905.50-64	Subscrip/Books/Periodicals	0	278	800	500
051-5001-905.50-94	Gain/Loss - Fixed Assets	61,841	55,000	40,000	60,000
051-5001-905.50-95	Over/Shortage & Gain/Loss	873	764	1,000	1,000
051-5001-905.50-99	Warehouse Allocations	12,206	7,980	13,600	12,000
051-5001-905.55-04	Bad Debt	60,831	48,000	50,000	60,000
051-5001-905.60-61	Outside Services	82,166	30,000	49,000	30,000
051-5001-905.60-62	Training	5,263	1,656	2,000	2,000
051-5001-905.60-63	Insurance Expense	288,962	285,308	305,000	300,000
051-5001-905.60-64	Subscriptions	289	560	600	600
051-5001-905.60-65	Service Agreements	12,150	48,494	51,000	51,000
051-5001-905.60-67	Dues & Memberships	58,457	60,000	44,000	60,000
051-5001-905.60-68	Structural Repairs	0	0	1,000	1,000
051-5001-905.60-69	Travel/Meeting/Conference	218	152	2,000	1,000



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 051	Electric Fund				
DEPT 50	Electric Administration				
051-5001-905.60-71	Utility Services	6,545	0	4,000	4,000
051-5001-905.60-75	Office Equip Repair	0	0	2,700	1,500
051-5001-905.60-76	Equipment Rental	312	162	700	500
051-5001-905.60-77	Fees/Permits/Cable	3,955	3,126	4,500	4,000
051-5001-905.60-78	Advertising	1,887	2,040	3,000	3,000
051-5001-905.60-79	Freight/Shipping	35	0	500	500
051-5001-905.60-99	Warehouse Allocations	3,150	2,000	3,500	3,000
051-5001-905.70-36	Sales and Use Tax	14,426	25,000	26,000	26,000
051-5001-905.99-01	Depreciation	42,840	49,748	41,700	50,050
*	Admin/Accounting/General	1,503,691	1,542,942	1,582,800	1,559,750
051-5001-917.10-10	Wages	161,229	166,000	155,000	160,000
051-5001-917.10-15	Overtime	205	310	500	500
051-5001-917.10-25	Training	1,886	1,800	1,000	1,500
051-5001-917.10-50	Holiday	5,272	5,400	5,300	4,100
051-5001-917.10-60	Sick Leave	3,515	4,000	3,800	4,000
051-5001-917.10-65	Special Leave	609	344	500	500
051-5001-917.10-70	Vacation	10,725	11,138	9,700	11,300
051-5001-917.10-80	Labor Capital Contra	5,891-	5,000-	0	0
051-5001-917.10-99	Warehouse Allocations	44,118	46,000	47,800	48,000
051-5001-917.20-05	Medicare Tax	2,562	2,572	2,700	2,750
051-5001-917.20-15	Employer FICA	10,952	11,000	10,200	11,000
051-5001-917.20-25	Retirement Expense	9,781	9,950	9,300	10,000
051-5001-917.20-26	Medical Insurance	39,544	45,500	39,000	40,600
051-5001-917.20-27	Life Insurance	551	612	650	650
051-5001-917.20-28	Tuition Reimbursement	0	648	200	200
051-5001-917.20-29	Employee Welfare	908	0	1,000	1,000
051-5001-917.20-99	Warehouse Allocations	18,480	20,366	19,000	19,000
051-5001-917.50-30	Fuel	142	512	200	200
051-5001-917.50-35	Parts & Supplies	0	0	300	0
051-5001-917.50-40	Office Supplies	150	292	1,000	500
051-5001-917.50-42	Minor Computer Eqp & SW	0	0	500	500
051-5001-917.50-46	Cleaning Supplies	1,065	906	800	1,000
051-5001-917.50-64	Subscrip/Books/Periodicals	0	0	1,000	500
051-5001-917.50-95	Other Commodities	38	0	1,000	500
051-5001-917.50-99	Warehouse Allocations	11,388	7,980	12,000	10,000
051-5001-917.60-61	Outside Services	390	178	300	300
051-5001-917.60-62	Training	1,129	672	0	0
051-5001-917.60-69	Travel/Meeting/Conference	20	34	700	500
051-5001-917.60-79	Freight/Shipping	338	370	300	400
051-5001-917.60-99	Warehouse Allocations	3,150	1,426	2,100	2,000
051-5001-917.70-36	In Lieu of Tax	1,765,000	1,865,000	1,865,000	1,865,000
*	City of Fremont	2,087,256	2,198,010	2,190,850	2,196,500
051-5001-921.50-30	Fuel	774,112	876	0	0
*	NonOperating	774,112	876	0	0
051-5001-927.27-04	Bond Interest Exp	1,019,918	1,030,492	1,007,999	862,532
*	Interest Expense	1,019,918	1,030,492	1,007,999	862,532

PREPARED 09/19/11, 13:38:15  
PROGRAM GM601L

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

PAGE 3  
ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 051	Electric Fund				
DEPT 50	Electric Administration				
051-5001-928.01-00	Amortized costs	32,744	0	0	0
051-5001-928.02-00	Annual bond fee	631	1,150	1,200	1,200
*	Bond Issuance costs	33,375	1,150	1,200	1,200
051-5001-929.09-00	Interfund Transfer Out	175,474	0	0	0
*	Contributed property	175,474	0	0	0
**	Electric Administration	5,579,028	4,774,852	4,782,849	4,619,982

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 051	Electric Fund				
DEPT 51	Production				
051-5105-502.10-10	Wages	2,485,916	2,606,000	2,621,000	2,795,000
051-5105-502.10-15	Overtime	427,699	380,000	396,000	398,000
051-5105-502.10-17	Shift Differentl/Stand By	901	1,100	1,000	1,100
051-5105-502.10-25	Training	2,871	4,100	6,000	6,000
051-5105-502.10-50	Holiday	87,698	94,000	97,800	102,000
051-5105-502.10-60	Sick Leave	131,858	125,000	89,000	120,000
051-5105-502.10-65	Special Leave	8,062	7,086	9,500	9,500
051-5105-502.10-70	Vacation	178,189	195,000	210,000	220,000
051-5105-502.10-80	Labor Capital Contra	3,451-	0	15,000-	0
051-5105-502.10-99	Warehouse Allocations	66,178	69,202	71,500	73,500
051-5105-502.20-05	Medicare Tax	46,308	48,000	49,000	50,100
051-5105-502.20-15	Employer FICA	198,006	205,000	210,000	223,000
051-5105-502.20-25	Retirement Expense	194,567	197,000	204,000	221,000
051-5105-502.20-26	Medical Insurance	648,691	724,000	675,000	795,500
051-5105-502.20-27	Life Insurance	9,940	11,114	9,400	11,500
051-5105-502.20-28	Tuition Reimbursement	0	0	8,000	4,000
051-5105-502.20-29	Employee Welfare	23,007	17,980	28,000	24,000
051-5105-502.20-82	Fr Benefits Capital Contr	1,588-	0	2,500-	0
051-5105-502.20-99	Warehouse Allocations	27,721	30,550	29,000	31,000
051-5105-502.50-23	Postage	0	0	50	50
051-5105-502.50-25	Travel/Mileage	93	0	0	0
051-5105-502.50-30	Fuel	9,599,070	9,400,000	9,550,000	9,100,000
051-5105-502.50-31	Printing	518	0	500	500
051-5105-502.50-35	Parts & Supplies	706,758	650,704	625,000	500,000
051-5105-502.50-40	Office Supplies	1,259	1,600	1,500	1,800
051-5105-502.50-41	Minor Office Equipment	35	696	2,000	1,500
051-5105-502.50-42	Minor Computer Eqp & SW	5,008	92	9,000	4,500
051-5105-502.50-45	Structural Parts & Mtrl	0	134	0	0
051-5105-502.50-46	Cleaning Supplies	6,924	5,902	6,500	6,000
051-5105-502.50-48	Motor Vehicle Parts	19,896	24,000	15,000	20,000
051-5105-502.50-49	Waste Removal	2,465	2,140	2,200	2,200
051-5105-502.50-50	Invent-Overage/Shortage	2,827-	14,634-	0	0
051-5105-502.50-52	Chemicals (Water & Sewer)	152,531	148,000	160,000	150,000
051-5105-502.50-53	Telephone	968	578	2,000	1,500
051-5105-502.50-55	Misc Communication Equip	529	0	0	0
051-5105-502.50-64	Subscrip/Books/Periodicals	861	0	0	0
051-5105-502.50-84	Mat/Equip Capital Contra	41,360-	0	50,000-	0
051-5105-502.50-95	Other Commodities	7,033	6,312	9,000	7,000
051-5105-502.50-99	Warehouse Allocations	17,743	11,958	18,100	18,000
051-5105-502.60-61	Outside Services	1,552,815	1,400,000	1,430,000	1,750,000
051-5105-502.60-62	Training	1,468	6,000	15,000	3,000
051-5105-502.60-64	Subscriptions	427	0	1,000	500
051-5105-502.60-65	Service Agreements	4,802	4,000	4,000	4,000
051-5105-502.60-67	Dues & Memberships	426	600	1,000	1,000
051-5105-502.60-69	Travel/Meeting/Conference	812	0	2,000	1,000
051-5105-502.60-74	Gas Service	786,561	875,000	790,000	760,000

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 051	Electric Fund				
DEPT 51	Production				
051-5105-502.60-76	Equipment Rental	11,260	7,002	9,000	9,000
051-5105-502.60-77	Fees/Permits/Cable	97,430	75,000	100,000	80,000
051-5105-502.60-78	Advertising	1,238	5,852	5,000	5,000
051-5105-502.60-79	Freight/Shipping	13,062	10,576	15,000	12,000
051-5105-502.60-86	Prof Serv Capital Contra	80,302-	0	30,000-	0
051-5105-502.60-99	Warehouse Allocations	4,726	2,140	3,000	3,000
051-5105-502.99-01	Depreciation	1,599,178	1,651,428	1,650,750	1,690,850
*	Production Expenses	19,003,980	18,990,212	19,043,300	19,217,600
051-5105-512.10-10	Wages	92	0	0	0
051-5105-512.20-05	Medicare Tax	1	0	0	0
051-5105-512.20-15	Employer FICA	5	0	0	0
051-5105-512.20-25	Retirement Expense	6	0	0	0
051-5105-512.20-26	Medical Insurance	43	0	0	0
051-5105-512.20-27	Life Insurance	1	0	0	0
051-5105-512.20-29	Employee Welfare	1	0	0	0
051-5105-512.50-35	Parts & Supplies	1,476	1,244	0	0
051-5105-512.50-42	Minor Computer Eqp & SW	200	0	0	0
051-5105-512.50-99	Warehouse Allocations	568	14	0	0
*	Maint of Equipment	2,393	1,258	0	0
051-5105-555.50-00	Purchased Power	1,786,514	1,240,000	1,190,000	1,700,000
*	Purchased Power	1,786,514	1,240,000	1,190,000	1,700,000
**	Production	20,792,887	20,231,470	20,233,300	20,917,600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 051	Electric Fund				
DEPT 52	Distribution				
051-5205-580.10-10	Wages	1,285,669	1,300,000	1,396,000	1,456,000
051-5205-580.10-15	Overtime	62,923	50,160	48,000	50,000
051-5205-580.10-17	Shift Differentl/Stand By	38,845	38,850	40,000	40,000
051-5205-580.10-25	Training	6,625	4,000	12,000	8,000
051-5205-580.10-50	Holiday	49,340	51,000	52,500	55,000
051-5205-580.10-60	Sick Leave	77,411	67,130	55,000	60,000
051-5205-580.10-65	Special Leave	11,602	5,198	9,000	7,000
051-5205-580.10-70	Vacation	99,498	100,000	101,000	105,000
051-5205-580.10-80	Labor Capital Contra	323,481-	350,000-	400,000-	400,000-
051-5205-580.10-99	Warehouse Allocations	110,302	115,340	118,500	120,000
051-5205-580.20-05	Medicare Tax	22,583	22,000	25,000	26,200
051-5205-580.20-15	Employer FICA	96,559	98,000	103,000	108,000
051-5205-580.20-25	Retirement Expense	99,673	100,000	101,000	105,000
051-5205-580.20-26	Medical Insurance	325,260	360,000	355,500	422,500
051-5205-580.20-27	Life Insurance	5,166	5,720	5,000	5,800
051-5205-580.20-28	Tuition Reimbursement	400	0	1,000	500
051-5205-580.20-29	Employee Welfare	20,931	22,000	20,000	22,000
051-5205-580.20-82	Fr Benefits Capital Contr	110,893-	115,000-	128,000-	115,000-
051-5205-580.20-99	Warehouse Allocations	46,212	50,924	48,300	50,000
051-5205-580.50-01	Injuries/Damages	2,324	4,000	800	3,000
051-5205-580.50-30	Fuel	31,641	50,168	35,000	60,000
051-5205-580.50-31	Printing	197	0	500	500
051-5205-580.50-35	Parts & Supplies	633,621	720,000	750,000	750,000
051-5205-580.50-40	Office Supplies	878	1,656	1,500	1,500
051-5205-580.50-42	Minor Computer Eqp & SW	5,606	3,776	6,000	5,000
051-5205-580.50-43	Horticultural Supplies	1,878	0	1,500	500
051-5205-580.50-48	Motor Vehicle Parts	36,339	37,000	25,000	35,000
051-5205-580.50-50	Invent-Overage/Shortage	5,912-	3,148	3,500	3,500
051-5205-580.50-53	Telephone	4,113	2,964	3,500	3,500
051-5205-580.50-55	Misc Communication Equip	593	0	0	0
051-5205-580.50-61	Paper	1,129	700	1,000	1,000
051-5205-580.50-64	Subscrip/Books/Periodicals	0	584	500	500
051-5205-580.50-84	Mat/Equip Capital Contra	682,340-	720,000-	720,000-	750,000-
051-5205-580.50-90	PCB Clean up	246	500	1,000	1,000
051-5205-580.50-95	Other Commodities	559	500	1,500	1,000
051-5205-580.50-99	Warehouse Allocations	30,550	19,978	32,000	28,000
051-5205-580.60-61	Outside Services	100,834	120,000	90,000	120,000
051-5205-580.60-62	Training	11,029	2,500	6,000	6,000
051-5205-580.60-63	Insurance Expense	0	0	1,000	0
051-5205-580.60-64	Subscriptions	0	0	500	0
051-5205-580.60-65	Service Agreements	98	2,500	2,400	2,500
051-5205-580.60-67	Dues & Memberships	195	0	500	500
051-5205-580.60-69	Travel/Meeting/Conference	715	700	2,200	1,500
051-5205-580.60-71	Utility Services	7,362	5,000	10,000	7,500
051-5205-580.60-76	Equipment Rental	150	916	1,000	1,000
051-5205-580.60-77	Fees/Permits/Cable	131	224	500	500

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PROGRAM GM601L

BUDGET PREPARATION WORKSHEET  
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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 051	Electric Fund				
DEPT 52	Distribution				
051-5205-580.60-78	Advertising	0	0	1,000	1,000
051-5205-580.60-79	Freight/Shipping	2,311	2,500	1,000	2,500
051-5205-580.60-86	Prof Serv Capital Contra	61,686-	20,000-	50,000-	50,000-
051-5205-580.60-99	Warehouse Allocations	7,880	3,568	4,900	4,900
051-5205-580.99-01	Depreciation	1,177,940	1,206,352	1,135,200	1,174,650
*	Supervision	3,233,006	3,374,556	3,312,300	3,542,550
**	Distribution	3,233,006	3,374,556	3,312,300	3,542,550

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 051	Electric Fund				
DEPT 53	Transmission				
051-5305-560.60-76	Equipment Rental	134,251	126,964	128,000	128,000
051-5305-560.99-01	Depreciation	21,102	24,142	21,350	39,360
*	General	155,353	151,106	149,350	167,360
**	Transmission	155,353	151,106	149,350	167,360
***	Electric Fund	29,760,274	28,531,984	28,477,799	29,247,492

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 051	Electric Fund				
051-5001-400.00-00	Sales Revenue	24,332,439	26,100,000	25,400,000	27,900,000
051-5001-400.01-00	Unbilled Revenue	16,080	0	0	0
051-5001-400.41-45	Off System Sales	3,042,353	2,600,000	2,800,000	1,650,000
051-5001-400.41-46	City of Fremont	305,767	320,000	295,000	346,000
051-5001-400.41-47	Work Order billing	25,178	0	20,000	20,000
051-5001-400.41-48	House Surge Protection	167	1,992	0	2,000
051-5001-400.41-90	Unbilled Revenue	0	0	0	0
051-5001-414.09-00	Interfund Transfer In	206,003	0	0	250,000
051-5001-415.00-00	Merchandise Sales	230,950	213,138	150,000	150,000
051-5001-416.00-00	Transfer Fees	0	0	0	0
051-5001-417.00-00	St of NE/City of Fremont	0	0	0	0
051-5001-418.00-00	Grant Revenue	1,438	0	0	0
051-5001-419.00-00	Interest Income	197,544	175,000	200,000	175,000
051-5001-421.00-00	Miscellaneous	838,029	49,778	100,000	50,000
051-5001-422.00-00	Rental	31,164	62,000	20,000	40,000
051-5001-425.00-00	Amortization	0	0	0	0
*	Electric Fund	29,192,076	29,521,908	28,985,000	30,583,000



## EXPENDITURE AND REVENUE SUMMARY -- WATER SYSTEM

	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Estimated	Budget	Budget
<b>EXPENDITURES:</b>				
Production	370,653	357,934	398,900	397,420
Distribution and Transmission	490,685	532,452	535,100	570,200
Adm./Acct./General	438,873	461,428	479,500	481,350
Interest Expenses	401,324	394,478	382,650	331,200
Depreciation Reserve	811,306	860,154	833,700	883,950
<b>TOTAL</b>	<b>2,512,841</b>	<b>2,606,446</b>	<b>2,629,850</b>	<b>2,664,120</b>
<b>OPERATING REVENUE:</b>				
Water Sales	2,273,615	2,638,000	2,702,000	2,766,000
Nonoperating Revenue	203,787	68,800	51,000	58,100
<b>TOTAL</b>	<b>2,477,402</b>	<b>2,706,800</b>	<b>2,753,000</b>	<b>2,824,100</b>
<b>NET INCOME</b>	<b>(35,439)</b>	<b>100,354</b>	<b>123,150</b>	<b>159,980</b>
<b>CASH FLOW ANALYSIS:</b>				
<b>DISBURSEMENTS</b>				
Operating & Nonoperating Exp.	2,512,841	2,606,446	2,629,850	2,664,120
Capital Additions	674,700	320,000	1,151,000	1,999,000
Bond & Note Retirements	767,282	515,678	515,678	555,700
Inventory Adjustment-Other		25,000		
<b>TOTAL</b>	<b>3,954,823</b>	<b>3,467,124</b>	<b>4,296,528</b>	<b>5,218,820</b>
<b>CASH FLOW ANALYSIS:</b>				
<b>RECEIPTS:</b>				
Beginning Balance, Restricted	1,431,436	1,061,037	1,444,937	1,061,037
Beginning Balance, Unrestricted	65,740	383,294	(42,629)	599,029
Depreciation	811,306	860,154	833,700	883,950
Operating & Nonoperating Rev.	2,477,402	2,706,800	2,753,000	2,824,100
Other (Bond proceeds, other)	613,270	115,905	707,000	1,918,837
<b>TOTAL</b>	<b>5,399,154</b>	<b>5,127,190</b>	<b>5,696,008</b>	<b>7,286,953</b>
Ending Balance, Restricted*	1,061,037	1,061,037	1,444,937	1,061,037
Ending Balance, Unrestricted	383,294	599,029	-45,457	1,007,096
<b>TOTAL</b>	<b>1,444,331</b>	<b>1,660,066</b>	<b>1,399,480</b>	<b>2,068,133</b>

# **WATER: PROPOSED CAPITAL OUTLAYS 2011-2012**

Item	Cost (\$)	Purpose
<b>PRODUCTION:</b>		
Wellhouse	35,000	Security and electrical upgrade
Replace chemical vault at well field	25,000	Age and Condition
Security Camera	6,000	Security
Upgrade SCADA	10,000	Multi year project/age and support
<b>Subtotal</b>	<b>76,000</b>	
<b>DISTRIBUTION:</b>		
Water Meters	10,000	Growth
Fire hydrants	40,000	Growth & replacement
Main replacement	150,000	Age and Condition
Oversize Mains for Development	1,700,000	Growth
<b>Subtotal</b>	<b>1,900,000</b>	
<b>EQUIPMENT:</b>		
Two way Radios	7,000	FCC Frequency Restrictions
Technology	8,000	Improve efficiency
Safety equipment	8,000	Gas Detector (confined space)
<b>Subtotal</b>	<b>23,000</b>	
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,999,000</b>	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 053	Water Fund				
DEPT 60	Water Administration				
053-6001-905.10-10	Wages	131,983	131,000	133,000	144,000
053-6001-905.10-15	Overtime	1,170	862	1,500	1,500
053-6001-905.10-25	Training	813	760	500	800
053-6001-905.10-50	Holiday	4,895	4,900	5,100	5,200
053-6001-905.10-60	Sick Leave	4,115	3,800	4,500	4,500
053-6001-905.10-65	Special Leave	290	274	500	500
053-6001-905.10-70	Vacation	9,089	9,000	11,500	11,500
053-6001-905.20-05	Medicare Tax	2,090	2,000	2,350	2,200
053-6001-905.20-15	Employer FICA	8,853	8,800	10,000	9,600
053-6001-905.20-25	Retirement Expense	8,549	8,600	9,000	9,100
053-6001-905.20-26	Medical Insurance	36,588	40,000	37,500	40,500
053-6001-905.20-27	Life Insurance	799	460	900	900
053-6001-905.20-29	Employee Welfare	18,500	29,680	25,000	17,000
053-6001-905.50-23	Postage	11,703	12,500	14,000	14,000
053-6001-905.50-30	Fuel	852	484	1,000	500
053-6001-905.50-31	Printing	1,676	1,800	2,200	2,200
053-6001-905.50-35	Parts & Supplies	4,269	1,500	1,800	1,800
053-6001-905.50-40	Office Supplies	1,959	2,202	2,800	2,800
053-6001-905.50-41	Minor Office Equipment	356	478	1,000	1,000
053-6001-905.50-42	Minor Computer Eqp & SW	5,869	3,926	5,500	7,500
053-6001-905.50-43	Horticultural Supplies	4	0	0	0
053-6001-905.50-45	Structural Parts & Mtrl	433	244	500	500
053-6001-905.50-46	Cleaning Supplies	1,053	510	1,100	1,100
053-6001-905.50-48	Motor Vehicle Parts	146	28	500	100
053-6001-905.50-49	Waste Removal	299	260	250	300
053-6001-905.50-53	Telephone	3,493	3,528	3,700	3,700
053-6001-905.50-61	Paper	521	442	500	500
053-6001-905.50-64	Subscrip/Books/Periodicals	0	72	500	250
053-6001-905.50-94	Gain/Loss - Fixed Assets	2,464	12,000	0	0
053-6001-905.50-95	Over/Shortage & Gain/Loss	24	28	0	0
053-6001-905.55-04	Bad Debt	5,702	17,992	20,000	20,000
053-6001-905.60-61	Outside Services	27,183	10,410	14,000	12,000
053-6001-905.60-62	Training	1,990	626	2,000	2,000
053-6001-905.60-63	Insurance Expense	109,977	108,624	118,000	113,500
053-6001-905.60-64	Subscriptions	110	214	200	200
053-6001-905.60-65	Service Agreements	4,556	18,184	19,500	19,500
053-6001-905.60-67	Dues & Memberships	19,754	22,000	17,000	22,000
053-6001-905.60-69	Travel/Meeting/Conference	72	40	200	200
053-6001-905.60-75	Office Equip Repair	0	0	1,000	1,000
053-6001-905.60-76	Equipment Rental	117	60	200	200
053-6001-905.60-77	Fees/Permits/Cable	1,484	1,172	1,400	1,400
053-6001-905.60-78	Advertising	1,126	1,200	1,800	1,800
053-6001-905.60-79	Freight/Shipping	13	0	0	0
053-6001-905.70-36	Sales and Use Tax	3,934	768	7,500	4,000
053-6001-905.99-03	Depreciation	16,065	18,656	15,700	18,800
*	Admin/Accounting/General	454,938	480,084	495,200	500,150

BUDGET PREPARATION WORKSHEET  
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 053	Water Fund				
DEPT 60	Water Administration				
053-6001-927.27-04	Bond Interest Exp	390,165	392,762	380,650	329,200
*	Interest Expense	390,165	392,762	380,650	329,200
053-6001-928.01-00	Amortized costs	10,245	0	0	0
053-6001-928.02-00	Annual bond fee	914	1,716	2,000	2,000
*	Bond Issuance costs	11,159	1,716	2,000	2,000
**	Water Administration	856,262	874,562	877,850	831,350

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 053 Water Fund					
DEPT 61 Water Production					
053-6105-502.10-10	Wages	85,969	90,000	84,500	87,000
053-6105-502.10-15	Overtime	7,817	7,916	8,000	8,000
053-6105-502.10-17	Shift Differentl/Stand By	1,767	1,708	1,800	1,800
053-6105-502.10-25	Training	1,374	1,800	1,500	1,500
053-6105-502.10-50	Holiday	3,254	3,400	3,450	3,500
053-6105-502.10-60	Sick Leave	2,505	1,544	1,800	1,800
053-6105-502.10-65	Special Leave	0	4,400	250	250
053-6105-502.10-70	Vacation	6,639	7,000	7,150	7,100
053-6105-502.10-80	Labor Capital Contra	4,839-	17,000-	0	0
053-6105-502.20-05	Medicare Tax	1,520	1,650	1,550	1,650
053-6105-502.20-15	Employer FICA	6,501	7,000	6,400	6,700
053-6105-502.20-25	Retirement Expense	7,015	7,500	6,900	7,300
053-6105-502.20-26	Medical Insurance	26,117	30,000	27,500	24,400
053-6105-502.20-27	Life Insurance	417	480	400	420
053-6105-502.20-29	Employee Welfare	329	338	450	450
053-6105-502.20-99	Warehouse Allocations	209	56	0	200
053-6105-502.50-23	Postage	2,523	2,400	2,400	250
053-6105-502.50-30	Fuel	1,184	2,200	1,200	2,500
053-6105-502.50-31	Printing	103	0	0	0
053-6105-502.50-35	Parts & Supplies	154,327	58,062	45,000	55,000
053-6105-502.50-40	Office Supplies	637	100	300	300
053-6105-502.50-52	Chemicals (Water & Sewer)	109,703	120,000	140,000	145,000
053-6105-502.50-55	Misc Communication Equip	0	0	2,500	1,500
053-6105-502.50-84	Mat/Equip Capital Contra	91,430-	10,000-	0	10,000-
053-6105-502.50-95	Other Commodities	84	0	0	0
053-6105-502.60-61	Outside Services	30,214	25,000	40,000	35,000
053-6105-502.60-62	Training	80	1,200	1,000	1,200
053-6105-502.60-64	Subscriptions	0	0	100	100
053-6105-502.60-65	Service Agreements	4,802	5,000	4,800	5,000
053-6105-502.60-67	Dues & Memberships	40	80	100	100
053-6105-502.60-69	Travel/Meeting/Conference	365	500	600	600
053-6105-502.60-71	Electric Service	8,038	2,000	4,500	5,000
053-6105-502.60-77	Fees/Permits/Cable	4,284	4,300	4,500	4,500
053-6105-502.60-78	Advertising	95	0	0	0
053-6105-502.60-79	Freight/Shipping	431	300	250	300
053-6105-502.60-86	Prof Serv Capital Contra	1,421-	1,000-	0	1,000-
053-6105-502.99-03	Depreciation	298,346	300,650	298,000	308,150
*	Production Expenses	668,999	658,584	696,900	705,570
**	Water Production	668,999	658,584	696,900	705,570

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 053	Water Fund				
DEPT 62	Water Distribution				
053-6205-583.10-10	Wages	259,582	218,000	208,000	210,000
053-6205-583.10-15	Overtime	11,332	10,000	9,000	10,000
053-6205-583.10-17	Shift Differentl/Stand By	4,832	4,534	4,700	4,800
053-6205-583.10-25	Training	2,648	3,110	3,500	3,300
053-6205-583.10-50	Holiday	6,391	5,400	5,400	5,500
053-6205-583.10-60	Sick Leave	4,137	4,000	4,300	4,400
053-6205-583.10-65	Special Leave	1,306	1,000	1,000	1,000
053-6205-583.10-70	Vacation	15,499	12,700	11,500	14,000
053-6205-583.10-80	Labor Capital Contra	135,664-	55,000-	30,000-	3,000-
053-6205-583.10-99	Warehouse Allocations	66,178	69,202	66,000	75,000
053-6205-583.20-05	Medicare Tax	4,220	3,600	3,500	3,800
053-6205-583.20-15	Employer FICA	18,046	15,200	14,000	14,300
053-6205-583.20-25	Retirement Expense	18,176	15,300	13,800	14,200
053-6205-583.20-26	Medical Insurance	74,940	78,400	78,000	73,000
053-6205-583.20-27	Life Insurance	1,039	1,108	1,000	1,100
053-6205-583.20-29	Employee Welfare	4,556	3,348	3,800	4,200
053-6205-583.20-99	Warehouse Allocations	27,721	30,550	28,600	31,600
053-6205-583.50-01	Injuries/Damages	264	0	0	0
053-6205-583.50-30	Fuel	11,814	13,000	12,000	16,000
053-6205-583.50-31	Printing	964	1,000	1,500	1,500
053-6205-583.50-35	Parts & Supplies	555,868	180,000	80,000	90,000
053-6205-583.50-40	Office Supplies	511	600	2,000	1,500
053-6205-583.50-42	Minor Computer Eqp & SW	0	3,000	1,200	1,500
053-6205-583.50-48	Motor Vehicle Parts	10,762	9,000	6,500	10,000
053-6205-583.50-50	Invent-Overage/Shortage	14,972	1,100-	0	0
053-6205-583.50-52	Chemicals (Water & Sewer)	16,464	14,000	6,000	16,000
053-6205-583.50-53	Telephone	1,705	1,600	1,600	1,600
053-6205-583.50-55	Misc Communication Equip	593	500	2,500	500
053-6205-583.50-84	Mat/Equip Capital Contra	542,109-	145,000-	45,000-	75,000-
053-6205-583.50-95	Other Commodities	108	100	100	100
053-6205-583.50-99	Warehouse Allocations	18,524	17,000	19,300	19,000
053-6205-583.60-61	Outside Services	5,143	180,000	5,000	160,000
053-6205-583.60-62	Training	2,354	2,000	4,000	3,000
053-6205-583.60-67	Dues & Memberships	949	1,000	1,000	1,000
053-6205-583.60-69	Travel/Meeting/Conference	0	2,000	2,000	2,000
053-6205-583.60-71	Utility Services	0	800	1,000	1,000
053-6205-583.60-76	Equipment Rental	0	0	500	500
053-6205-583.60-77	Fees/Permits/Cable	3,182	2,500	2,500	2,500
053-6205-583.60-78	Advertising	251	0	0	0
053-6205-583.60-79	Freight/Shipping	785	200	300	300
053-6205-583.60-86	Prof Serv Capital Contra	2,084-	175,000-	0	155,000-
053-6205-583.60-99	Warehouse Allocations	4,726	4,800	5,000	5,000
053-6205-583.99-03	Depreciation	496,895	540,848	520,000	557,000
*	Line Expense	987,580	1,073,300	1,055,100	1,127,200
**	Water Distribution	987,580	1,073,300	1,055,100	1,127,200
***	Water Fund	2,512,841	2,606,446	2,629,850	2,664,120

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 053 Water Fund					
053-6001-400.00-00	Sales Revenue	2,280,950	2,600,000	2,670,000	2,728,000
053-6001-400.01-00	Unbilled Revenue	41,629-	0	0	0
053-6001-400.41-46	City of Fremont	34,294	38,000	32,000	38,000
053-6001-400.41-47	Work Order billing	0	0	0	0
053-6001-413.00-00	City of Fremont Revenue	0	0	0	0
053-6001-414.00-00	Contributed property	45,500	0	0	0
053-6001-414.09-00	Interfund Transfer In	613,270	115,905	413,405	918,837
053-6001-415.00-00	Merchandise Sales	36,111	32,000	30,000	30,000
053-6001-416.00-00	Transfer Fees	98,006	8,600	0	0
053-6001-417.00-00	St of NE/City of Fremont	1,200	1,200	0	1,200
053-6001-418.00-00	Grant Revenue	3,173-	0	0	0
053-6001-419.00-00	Interest Income	4,188	1,800	2,000	1,700
053-6001-421.00-00	Miscellaneous	4,154	200	4,000	200
053-6001-422.00-00	Rental	17,801	25,000	15,000	25,000
053-6001-425.00-00	Amortization	0	0	0	0
* Water Fund		3,090,672	2,822,705	3,166,405	3,742,937

## EXPENDITURE AND REVENUE SUMMARY--SEWERAGE SYSTEM

	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Estimated	Budget	Budget
<b>EXPENDITURES:</b>				
Production	1,501,043	1,601,524	1,718,350	1,629,350
Collection	229,497	291,147	301,000	368,700
Adm./Acct./General	463,504	508,468	528,630	523,430
Interest Expense	180,288	158,330	156,966	117,200
In Lieu of Tax		150,000	150,000	150,000
Depreciation Reserve	1,300,983	1,272,524	1,271,650	1,268,000
<b>TOTAL</b>	<b>3,675,315</b>	<b>3,981,993</b>	<b>4,126,596</b>	<b>4,056,680</b>
<b>OPERATING REVENUE:</b>				
Sewer Fees	4,410,514	4,456,000	4,509,500	4,511,000
Nonoperating	118,925	32,100	73,000	27,700
<b>TOTAL</b>	<b>4,529,439</b>	<b>4,488,100</b>	<b>4,582,500</b>	<b>4,538,700</b>
<b>NET OPERATING REVENUE:</b>	<b>854,124</b>	<b>506,107</b>	<b>455,904</b>	<b>482,020</b>
<b>CASH FLOW ANALYSIS:</b>				
<b>DISBURSEMENTS:</b>				
Operating & Nonoperating Exp.	3,675,315	3,981,993	4,126,596	4,056,680
Capital Additions	534,342	465,000	682,500	1,425,000
Bond & Note Retirements	2,199,156	462,862	462,862	502,120
Inventory Adjustment-Other	65,803	25,000		
<b>TOTAL</b>	<b>6,474,616</b>	<b>4,934,855</b>	<b>5,271,958</b>	<b>5,983,800</b>
<b>CASH FLOW ANALYSIS:</b>				
<b>RECEIPTS:</b>				
Beginning Balance, Restricted	423,035	393,583	423,035	393,583
Beginning Balance, Unrestricted	673,941	1,539,678	1,404,143	2,456,339
Depreciation	1,300,983	1,272,524	1,271,650	1,268,000
Operating & Nonoperating Rev.	4,529,439	4,488,100	4,582,500	4,538,700
Other (Grant, Bonds, transfer)	1,480,479	90,892	90,000	122,840
<b>TOTAL</b>	<b>8,407,877</b>	<b>7,784,777</b>	<b>7,771,328</b>	<b>8,779,462</b>
Ending Balance, Restricted	393,583	393,583	423,035	393,583
Ending Balance, Unrestricted	1,539,678	2,456,339	2,076,335	2,402,079
<b>TOTAL</b>	<b>1,933,261</b>	<b>2,849,922</b>	<b>2,499,370</b>	<b>2,795,662</b>

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**SEWERAGE: PROPOSED CAPITAL EXPENDITURES 2011-2012**

<b>Item:</b>	<b>Cost (\$):</b>	<b>Purpose:</b>
<b>TREATMENT PLANT:</b>		
Sandblast/Paint Digester Cover	200,000	Age and Condition
Odor Control	750,000	
Roof replacement	50,000	
<b>Subtotal</b>	<b>1,000,000</b>	
<b>DISTRIBUTION:</b>		
Sewer replacements	200,000	Maintenance
Contribution in aid of construction	150,000	Growth
Lift station pumps	10,000	Age and condition
<b>Subtotal</b>	<b>360,000</b>	
<b>EQUIPMENT:</b>		
Replace Safety equipment	4,000	Gas detector, safety harness
Replace TV Camera	50,000	Age and Condition
Two way Radios	3,000	FCC Frequency Restrictions
Technology	8,000	Improve efficiency
<b>Subtotal</b>	<b>65,000</b>	
<b>TOTAL</b>	<b>1,425,000</b>	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 055	Sewer Fund				
DEPT 70	Sewer Administration				
055-7001-905.10-10	Wages	131,983	131,000	133,000	144,000
055-7001-905.10-15	Overtime	1,170	862	2,000	1,500
055-7001-905.10-25	Training	813	760	500	800
055-7001-905.10-50	Holiday	4,895	4,900	5,200	5,200
055-7001-905.10-60	Sick Leave	4,115	3,800	4,200	4,500
055-7001-905.10-65	Special Leave	290	274	500	500
055-7001-905.10-70	Vacation	9,089	9,000	11,300	11,500
055-7001-905.20-05	Medicare Tax	2,090	2,100	2,400	2,200
055-7001-905.20-15	Employer FICA	8,853	8,900	9,600	9,700
055-7001-905.20-25	Retirement Expense	8,549	8,600	8,600	9,100
055-7001-905.20-26	Medical Insurance	36,588	40,000	38,000	40,500
055-7001-905.20-27	Life Insurance	799	500	950	900
055-7001-905.20-29	Employee Welfare	29,976	47,626	46,000	27,000
055-7001-905.50-01	Injuries/Damages	132	8,508	10,000	10,000
055-7001-905.50-23	Postage	11,703	11,608	14,000	14,000
055-7001-905.50-30	Fuel	852	484	700	500
055-7001-905.50-31	Printing	1,676	1,400	1,800	1,800
055-7001-905.50-35	Parts & Supplies	4,269	2,000	3,000	3,000
055-7001-905.50-40	Office Supplies	1,959	2,202	2,900	2,900
055-7001-905.50-41	Minor Office Equipment	356	478	1,800	1,800
055-7001-905.50-42	Minor Computer Eqp & SW	5,869	3,926	3,500	7,500
055-7001-905.50-43	Horticultural Supplies	4	0	0	0
055-7001-905.50-45	Structural Parts & Mtrl	433	244	500	500
055-7001-905.50-46	Cleaning Supplies	1,053	510	1,000	1,000
055-7001-905.50-48	Motor Vehicle Parts	146	28	400	400
055-7001-905.50-49	Waste Removal	299	260	280	280
055-7001-905.50-53	Telephone	3,493	3,528	3,700	3,700
055-7001-905.50-61	Paper	521	442	700	700
055-7001-905.50-64	Subscrip/Books/Periodicals	0	72	0	100
055-7001-905.50-94	Gain/Loss - Fixed Assets	633	10,000	0	0
055-7001-905.50-95	Over/Shortage & Gain/Loss	24	28	100	100
055-7001-905.55-04	Bad Debt	11,137	17,992	18,000	19,000
055-7001-905.60-61	Outside Services	36,700	33,000	34,000	34,000
055-7001-905.60-62	Training	1,990	626	1,500	1,500
055-7001-905.60-63	Insurance Expense	118,597	116,166	127,000	122,000
055-7001-905.60-64	Subscriptions	110	214	300	300
055-7001-905.60-65	Service Agreements	4,556	18,184	19,500	19,500
055-7001-905.60-67	Dues & Memberships	16,709	16,210	16,500	16,500
055-7001-905.60-69	Travel/Meeting/Conference	72	40	750	500
055-7001-905.60-75	Office Equip Repair	0	0	1,000	1,000
055-7001-905.60-76	Equipment Rental	117	60	250	250
055-7001-905.60-77	Fees/Permits/Cable	1,484	1,172	2,000	2,000
055-7001-905.60-78	Advertising	653	764	1,200	1,200
055-7001-905.60-79	Freight/Shipping	13	0	0	0
055-7001-905.99-05	Depreciation	16,065	18,656	15,650	19,000
*	Admin/Accting/General	479,569	527,124	544,280	542,430

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 055	Sewer Fund				
DEPT 70	Sewer Administration				
055-7001-917.70-36	In Lieu of Tax	0	150,000	150,000	150,000
*	City of Fremont	0	150,000	150,000	150,000
055-7001-927.27-04	Bond Interest Exp	172,198	157,716	126,300	116,500
055-7001-927.55-02	Interest Expense	0	0	29,966	0
*	Interest Expense	172,198	157,716	156,266	116,500
055-7001-928.01-00	Amortized costs	7,751	0	0	0
055-7001-928.02-00	Annual bond fee	339	614	700	700
*	Bond Issuance costs	8,090	614	700	700
055-7001-929.09-00	Interfund Transfer Out	65,803	0	0	0
*	Contributed property	65,803	0	0	0
**	Sewer Administration	725,660	835,454	851,246	809,630

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 055	Sewer Fund				
DEPT 71	Treatment Plant				
055-7105-502.10-10	Wages	307,085	297,000	300,000	309,000
055-7105-502.10-15	Overtime	17,614	19,800	21,000	21,000
055-7105-502.10-17	Shift Differentl/Stand By	10,870	10,300	11,500	11,500
055-7105-502.10-25	Training	3,822	3,958	5,000	5,000
055-7105-502.10-50	Holiday	11,632	12,000	12,300	12,500
055-7105-502.10-60	Sick Leave	15,384	13,000	8,000	14,000
055-7105-502.10-65	Special Leave	508	2,158	2,000	2,000
055-7105-502.10-70	Vacation	13,947	16,000	28,700	18,000
055-7105-502.10-99	Warehouse Allocations	44,118	48,000	47,700	50,000
055-7105-502.20-05	Medicare Tax	5,406	5,100	5,300	5,350
055-7105-502.20-15	Employer FICA	23,114	21,800	22,800	22,800
055-7105-502.20-25	Retirement Expense	24,128	21,600	23,800	23,000
055-7105-502.20-26	Medical Insurance	95,450	110,500	101,000	114,000
055-7105-502.20-27	Life Insurance	1,322	1,400	1,400	1,450
055-7105-502.20-29	Employee Welfare	1,794	1,700	2,000	2,000
055-7105-502.20-99	Warehouse Allocations	18,480	21,200	19,400	25,000
055-7105-502.50-23	Postage	19	0	0	0
055-7105-502.50-25	Travel/Mileage	31	0	0	0
055-7105-502.50-30	Fuel	19,930	45,000	62,000	44,000
055-7105-502.50-35	Parts & Supplies	36,554	20,878	5,000	5,000
055-7105-502.50-40	Office Supplies	232	242	500	500
055-7105-502.50-41	Minor Office Equipment	0	0	500	500
055-7105-502.50-42	Minor Computer Eqp & SW	130	0	500	500
055-7105-502.50-46	Cleaning Supplies	1,290	1,092	1,250	1,250
055-7105-502.50-48	Motor Vehicle Parts	3,708	1,204	2,000	2,000
055-7105-502.50-49	Waste Removal	10,498	8,938	9,000	11,000
055-7105-502.50-50	Invent-Overage/Shortage	442	26	0	0
055-7105-502.50-52	Chemicals (Water & Sewer)	102,241	120,000	122,000	140,000
055-7105-502.50-53	Telephone	924	1,322	1,200	1,400
055-7105-502.50-84	Mat/Equip Capital Contra	27,484	13,706	0	0
055-7105-502.50-95	Other Commodities	641	0	400	400
055-7105-502.50-99	Warehouse Allocations	12,348	10,000	12,700	12,000
055-7105-502.60-61	Outside Services	419,959	240,000	170,000	270,000
055-7105-502.60-62	Training	1,304	2,500	1,000	4,000
055-7105-502.60-65	Service Agreements	1,817	0	1,000	1,000
055-7105-502.60-67	Dues & Memberships	203	150	500	800
055-7105-502.60-69	Travel/Meeting/Conference	439	0	2,000	2,000
055-7105-502.60-71	Electric Service	203,721	220,000	230,500	240,000
055-7105-502.60-76	Equipment Rental	249	248	0	0
055-7105-502.60-77	Fees/Permits/Cable	3,900	1,800	750	2,500
055-7105-502.60-78	Advertising	943	220	400	400
055-7105-502.60-79	Freight/Shipping	647	1,800	1,000	1,800
055-7105-502.60-86	Prof Serv Capital Contra	329,673	175,000	105,000	200,000
055-7105-502.60-99	Warehouse Allocations	3,150	1,800	0	2,200
055-7105-502.99-05	Depreciation	794,911	778,192	805,000	806,000
* Production Expenses		1,857,748	1,872,222	1,936,100	1,985,850

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 055	Sewer Fund				
DEPT 71	Treatment Plant				
055-7105-512.10-10	Wages	132,090	135,000	135,000	140,200
055-7105-512.10-15	Overtime	2,928	756	5,000	5,000
055-7105-512.10-17	Shift Differentl/Stand By	49	0	100	100
055-7105-512.10-25	Training	1,390	1,300	1,200	1,300
055-7105-512.10-50	Holiday	5,008	5,300	5,500	5,600
055-7105-512.10-60	Sick Leave	4,740	5,000	4,800	5,200
055-7105-512.10-65	Special Leave	196	0	2,000	2,000
055-7105-512.10-70	Vacation	12,723	14,000	9,400	15,000
055-7105-512.20-05	Medicare Tax	2,207	2,300	2,200	2,400
055-7105-512.20-15	Employer FICA	9,435	9,600	9,700	9,800
055-7105-512.20-25	Retirement Expense	10,308	10,400	10,100	10,800
055-7105-512.20-26	Medical Insurance	40,907	47,300	43,500	48,700
055-7105-512.20-27	Life Insurance	615	750	650	800
055-7105-512.20-29	Employee Welfare	679	372	600	600
055-7105-512.50-30	Fuel	24,870	0	12,000	0
055-7105-512.50-35	Parts & Supplies	108,534	145,000	155,000	160,000
055-7105-512.50-43	Horticultural Supplies	0	0	0	1,500
055-7105-512.50-48	Motor Vehicle Parts	408	0	500	500
055-7105-512.50-95	Other Commodities	0	300	0	0
055-7105-512.60-61	Outside Services	81,119	130,000	190,000	40,000
055-7105-512.60-62	Training	0	54	0	0
055-7105-512.60-77	Fees/Permits/Cable	0	62	0	0
*	Maint of Equipment	438,206	507,494	587,250	449,500
**	Treatment Plant	2,295,954	2,379,716	2,523,350	2,435,350

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 055	Sewer Fund				
DEPT 72	Sewer Collection				
055-7205-583.10-10	Wages	98,359	130,000	134,000	172,000
055-7205-583.10-15	Overtime	7,445	7,124	7,900	7,800
055-7205-583.10-17	Shift Differentl/Stand By	4,830	4,978	4,700	5,100
055-7205-583.10-25	Training	2,194	1,854	2,200	2,000
055-7205-583.10-50	Holiday	4,992	6,130	7,200	8,700
055-7205-583.10-60	Sick Leave	5,898	5,500	7,300	7,500
055-7205-583.10-65	Special Leave	467	114	500	500
055-7205-583.10-70	Vacation	11,094	15,000	16,700	19,300
055-7205-583.10-80	Labor Capital Contra	79-	750-	0	0
055-7205-583.20-05	Medicare Tax	1,866	2,500	2,500	3,300
055-7205-583.20-15	Employer FICA	7,981	12,300	10,900	14,000
055-7205-583.20-25	Retirement Expense	7,678	12,300	10,300	14,000
055-7205-583.20-26	Medical Insurance	32,536	38,400	34,200	57,000
055-7205-583.20-27	Life Insurance	475	552	500	550
055-7205-583.20-29	Employee Welfare	363	282	500	500
055-7205-583.50-01	Injuries/Damages	0	500	0	0
055-7205-583.50-30	Fuel	13,748	14,000	15,000	16,000
055-7205-583.50-35	Parts & Supplies	19,958	50,000	30,000	30,000
055-7205-583.50-40	Office Supplies	0	52	0	50
055-7205-583.50-48	Motor Vehicle Parts	3,750	2,000	2,500	2,500
055-7205-583.50-52	Chemicals (Water & Sewer)	0	3,000	3,000	3,000
055-7205-583.50-55	Misc Communication Equip	0	1,000	4,000	2,000
055-7205-583.50-84	Mat/Equip Capital Contra	0	18,000-	0	0
055-7205-583.50-95	Other Commodities	55	75	100	100
055-7205-583.60-61	Outside Services	25,779	360,000	200,000	250,000
055-7205-583.60-62	Training	1,019	16	0	0
055-7205-583.60-71	Utility Services	155	500	1,000	1,000
055-7205-583.60-77	Fees/Permits/Cable	3,859	1,500	1,000	1,500
055-7205-583.60-78	Advertising	382	220	0	300
055-7205-583.60-86	Prof Serv Capital Contra	25,307-	360,000-	195,000-	250,000-
055-7205-583.99-05	Depreciation	490,007	475,676	451,000	443,000
*	Line Expense	719,504	766,823	752,000	811,700
**	Sewer Collection	719,504	766,823	752,000	811,700
***	Sewer Fund	3,741,118	3,981,993	4,126,596	4,056,680

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 055 Sewer Fund					
055-7001-400.00-00	Sales Revenue	4,454,922	4,445,000	4,500,000	4,500,000
055-7001-400.01-00	Unbilled Revenue	54,375	0	0	0
055-7001-400.41-46	City of Fremont	9,967	11,000	9,500	11,000
055-7001-400.41-47	Work Order billing	0	0	0	0
055-7001-414.00-00	Contributed property	10,450	0	0	0
055-7001-414.09-00	Interfund Transfer In	82,461	90,892	90,892	122,840
055-7001-415.00-00	Merchandise Sales	97,457	22,000	70,000	20,000
055-7001-416.00-00	Transfer Fees	0	0	0	0
055-7001-417.00-00	St of NE/City of Fremont	1,200	1,200	0	1,200
055-7001-418.00-00	Grant Revenue	0	0	0	0
055-7001-419.00-00	Interest Income	4,370	6,200	2,500	4,500
055-7001-421.00-00	Miscellaneous	5,448	2,700	500	2,000
055-7001-422.00-00	Rental	0	0	0	0
055-7001-425.00-00	Amortization	0	0	0	0
* Sewer Fund		4,611,900	4,578,992	4,673,392	4,661,540

## EXPENDITURE AND REVENUE SUMMARY -- GAS SYSTEM

	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Estimated	Budget	Budget
<b>EXPENDITURES:</b>				
Production	15,822,311	13,900,000	17,300,000	14,200,000
Gas Distribution	1,252,068	1,291,456	1,322,900	1,350,900
Admin./Acct./General	1,162,090	1,170,848	1,179,610	1,183,255
In lieu/Econ Dev	640,000	590,000	640,000	675,000
Depreciation Reserve	479,882	492,624	459,900	503,000
Interest Expense	24,145	22,424	22,470	13,170
<b>TOTAL</b>	<b>19,380,496</b>	<b>17,467,352</b>	<b>20,924,880</b>	<b>17,925,325</b>
<b>REVENUES:</b>				
Gas Sales	19,650,034	17,940,000	21,305,000	18,335,000
Nonoperating Revenue	49,470	23,090	26,000	30,000
<b>TOTAL</b>	<b>19,699,504</b>	<b>17,963,090</b>	<b>21,331,000</b>	<b>18,365,000</b>
<b>NET INCOME:</b>	<b>319,008</b>	<b>495,738</b>	<b>406,120</b>	<b>439,675</b>
<b>CASH FLOW ANALYSIS:</b>				
<b>DISBURSEMENTS:</b>				
Operating & Nonoperating Exp.	19,380,496	17,467,352	20,924,880	17,925,325
Capital Additions	273,543	225,000	370,000	370,000
Bond & Note Retirements	25,331	25,330	25,331	33,330
Inventory Adjustment-Other	(307,989)	120,000		
<b>TOTAL</b>	<b>19,371,381</b>	<b>17,837,682</b>	<b>21,320,211</b>	<b>18,328,655</b>
<b>CASH FLOW ANALYSIS:</b>				
<b>RECEIPTS:</b>				
Beginning Balance, Restricted	53,362	53,297	53,362	53,297
Beginning Balance, Unrestricted	1,518,137	2,222,103	2,090,604	2,840,135
Depreciation	479,882	492,624	459,900	503,000
Operating & Nonoperating Rev.	19,699,504	17,963,090	21,331,000	18,365,000
Miscellaneous-Bonds	-104,104	0	0	0
<b>TOTAL</b>	<b>21,646,781</b>	<b>20,731,114</b>	<b>23,934,866</b>	<b>21,761,432</b>
Ending Balance, Restricted	53,297	53,297	53,362	53,297
Ending Balance, Unrestricted	2,222,103	2,840,135	2,561,293	3,379,480
<b>TOTAL</b>	<b>2,275,400</b>	<b>2,893,432</b>	<b>2,614,655</b>	<b>3,432,777</b>



**GAS: PROPOSED CAPITAL EXPENDITURES 2011-2012**

Item:	Cost (\$):	Purpose:
<b>DISTRIBUTION:</b>		
Odorant system	23,000	TBS 1A
System section valves	25,000	DOT requirement
Gas meters	13,000	New development & replacement
Gas regulators	9,000	New development & replacement
Drisco plastic pipe	80,000	Community growth and Bell St. relocations
Replace steel gas main	105,000	System reliability
Main extension	50,000	Growth
<b>TOTAL</b>	<b>305,000</b>	
<b>GENERAL PLANT:</b>		
Technology Investment	15,000	Improve efficiency
Contingency	50,000	
<b>TOTAL</b>	<b>65,000</b>	
<b>TOTAL</b>	<b>370,000</b>	

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 057	Gas Fund				
DEPT 80	Gas Administration				
057-8001-905.10-10	Wages	260,896	258,000	256,000	283,000
057-8001-905.10-15	Overtime	2,336	1,720	2,500	2,500
057-8001-905.10-25	Training	1,572	1,518	800	1,500
057-8001-905.10-50	Holiday	9,672	9,600	10,400	10,200
057-8001-905.10-60	Sick Leave	8,159	8,000	8,400	8,400
057-8001-905.10-65	Special Leave	549	544	800	800
057-8001-905.10-70	Vacation	18,005	18,000	23,500	18,700
057-8001-905.20-05	Medicare Tax	4,130	4,100	4,800	4,300
057-8001-905.20-15	Employer FICA	17,492	17,500	18,500	19,100
057-8001-905.20-25	Retirement Expense	16,904	16,900	17,500	18,500
057-8001-905.20-26	Medical Insurance	72,305	77,000	74,000	80,300
057-8001-905.20-27	Life Insurance	1,590	910	2,000	1,700
057-8001-905.20-29	Employee Welfare	42,616	68,150	63,000	39,000
057-8001-905.50-01	Injuries/Damages	58	0	0	0
057-8001-905.50-23	Postage	23,284	24,500	26,000	26,000
057-8001-905.50-30	Fuel	1,704	968	1,400	1,200
057-8001-905.50-31	Printing	3,352	3,200	3,500	3,500
057-8001-905.50-35	Parts & Supplies	8,538	5,500	6,000	6,000
057-8001-905.50-40	Office Supplies	3,856	4,280	6,000	6,000
057-8001-905.50-41	Minor Office Equipment	712	1,500	2,300	2,300
057-8001-905.50-42	Minor Computer Eqp & SW	11,702	9,000	10,000	14,000
057-8001-905.50-43	Horticultural Supplies	8	0	0	0
057-8001-905.50-45	Structural Parts & Mtrl.	866	488	600	600
057-8001-905.50-46	Cleaning Supplies	2,105	1,500	1,500	1,500
057-8001-905.50-48	Motor Vehicle Parts	293	200	800	800
057-8001-905.50-49	Waste Removal	598	518	500	500
057-8001-905.50-53	Telephone	6,556	6,622	6,500	6,600
057-8001-905.50-61	Paper	1,011	1,100	1,200	1,200
057-8001-905.50-64	Subscrip/Books/Periodicals	0	450	500	500
057-8001-905.50-94	Gain/Loss - Fixed Assets	31,372	32,000	0	0
057-8001-905.50-95	Over/Shortage & Gain/Loss	49	54	0	55
057-8001-905.55-04	Bad Debt	48,712	38,000	40,000	44,000
057-8001-905.60-61	Outside Services	53,256	28,000	28,000	28,000
057-8001-905.60-62	Training	3,914	1,500	1,700	1,700
057-8001-905.60-63	Insurance Expense	229,731	227,450	221,000	232,000
057-8001-905.60-64	Subscriptions	213	412	300	300
057-8001-905.60-65	Service Agreements	9,112	38,000	38,500	39,000
057-8001-905.60-67	Dues & Memberships	40,125	34,000	34,000	34,000
057-8001-905.60-69	Travel/Meeting/Conference	155	200	1,800	900
057-8001-905.60-75	Office Equip Repair	0	0	1,200	1,200
057-8001-905.60-76	Equipment Rental	234	200	300	300
057-8001-905.60-77	Fees/Permits/Cable	2,964	2,800	2,800	2,800
057-8001-905.60-78	Advertising	1,306	2,000	3,000	3,000
057-8001-905.60-79	Freight/Shipping	26	0	50	0
057-8001-905.70-36	Sales and Use Tax	7,869	1,500	16,000	8,000
057-8001-905.99-07	Depreciation	32,130	37,310	31,400	38,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 057	Gas Fund				
* DEPT 80	Gas Administration				
* Admin/Accting/General		982,037	985,194	969,050	991,955
057-8001-917.10-10	Wages	133,806	138,000	154,000	135,000
057-8001-917.10-15	Overtime	205	310	400	400
057-8001-917.10-25	Training	1,886	900	900	900
057-8001-917.10-50	Holiday	4,941	5,200	6,600	5,400
057-8001-917.10-60	Sick Leave	3,430	3,800	3,700	4,000
057-8001-917.10-65	Special Leave	609	344	400	400
057-8001-917.10-70	Vacation	9,946	10,400	10,200	10,900
057-8001-917.20-05	Medicare Tax	2,148	2,240	2,250	2,350
057-8001-917.20-15	Employer FICA	9,186	9,600	10,960	9,600
057-8001-917.20-25	Retirement Expense	9,111	9,600	10,900	9,600
057-8001-917.20-26	Medical Insurance	34,770	41,000	39,800	48,700
057-8001-917.20-27	Life Insurance	502	552	500	600
057-8001-917.20-29	Employee Welfare	459	312	550	550
057-8001-917.50-95	Other Commodities	37	0	100	100
057-8001-917.60-62	Training	1,127	672	0	700
057-8001-917.60-69	Travel/Meeting/Conference	20	34	700	100
057-8001-917.70-36	In Lieu of Tax	640,000	540,000	540,000	575,000
057-8001-917.90-99	Economic Development	0	50,000	100,000	100,000
* City of Fremont		852,183	812,964	881,960	904,300
057-8001-927.27-04	Bond Interest Exp	23,074	22,304	22,350	13,050
* Interest Expense		23,074	22,304	22,350	13,050
057-8001-928.01-00	Amortized costs	1,011	0	0	0
057-8001-928.02-00	Annual bond fee	60	120	120	120
* Bond Issuance costs		1,071	120	120	120
057-8001-929.09-00	Interfund Transfer Out	131,606	0	0	0
* Contributed property		131,606	0	0	0
** Gas Administration		1,989,971	1,820,582	1,873,480	1,909,425

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 057 Gas Fund					
DEPT 82 Gas Distribution					
057-8205-807.50-02 Purchased Fuel		15,822,311	13,900,000	17,300,000	14,200,000
* Purchased Gas		15,822,311	13,900,000	17,300,000	14,200,000
057-8205-870.10-10 Wages		670,673	688,000	695,000	695,000
057-8205-870.10-15 Overtime		16,644	14,072	15,000	15,000
057-8205-870.10-17 Shift Differentl/Stand By		7,486	7,832	9,500	8,500
057-8205-870.10-25 Training		1,579	1,600	2,700	2,000
057-8205-870.10-50 Holiday		24,436	25,200	26,500	26,000
057-8205-870.10-60 Sick Leave		22,289	28,000	17,000	20,000
057-8205-870.10-65 Special Leave		1,312	2,000	2,000	2,000
057-8205-870.10-70 Vacation		58,978	65,000	72,000	70,000
057-8205-870.10-80 Labor Capital Contra		104,167-	75,556-	75,000-	75,000-
057-8205-870.10-99 Warehouse Allocations		66,178	70,500	72,000	77,000
057-8205-870.20-05 Medicare Tax		11,113	11,400	11,600	12,000
057-8205-870.20-15 Employer FICA		47,517	49,000	49,000	49,500
057-8205-870.20-25 Retirement Expense		50,600	52,000	49,600	52,800
057-8205-870.20-26 Medical Insurance		173,979	200,000	182,500	218,150
057-8205-870.20-27 Life Insurance		3,484	4,096	0	4,200
057-8205-870.20-29 Employee Welfare		12,256	11,454	11,000	11,000
057-8205-870.20-99 Warehouse Allocations		27,721	30,550	30,000	31,000
057-8205-870.50-01 Injuries/Damages		0	250	0	200
057-8205-870.50-30 Fuel		15,621	21,000	18,000	22,000
057-8205-870.50-31 Printing		1,412	1,500	600	1,500
057-8205-870.50-35 Parts & Supplies		156,083	120,000	450,000	120,000
057-8205-870.50-40 Office Supplies		111	0	200	200
057-8205-870.50-42 Minor Computer Eqp & SW		438	500	600	600
057-8205-870.50-45 Structural Parts & Mtrl		0	60	0	100
057-8205-870.50-48 Motor Vehicle Parts		7,579	7,000	10,000	10,000
057-8205-870.50-50 Invent-Overage/Shortage		0	400	0	500
057-8205-870.50-53 Telephone		1,483	1,224	1,300	1,300
057-8205-870.50-55 Misc Communication Equip		593	0	5,000	1,000
057-8205-870.50-61 Paper		0	42	0	0
057-8205-870.50-84 Mat/Equip Capital Contra		114,382-	120,000-	410,000-	100,000-
057-8205-870.50-95 Other Commodities		186	12	50	50
057-8205-870.50-99 Warehouse Allocations		18,524	18,000	20,000	19,000
057-8205-870.60-61 Outside Services		78,804	45,000	50,000	45,000
057-8205-870.60-62 Training		685	800	800	800
057-8205-870.60-64 Subscriptions		0	0	200	200
057-8205-870.60-67 Dues & Memberships		0	0	250	250
057-8205-870.60-69 Travel/Meeting/Conference		0	0	500	500
057-8205-870.60-71 Electric Service		7,984	7,000	7,500	7,000
057-8205-870.60-76 Equipment Rental		0	20	0	50
057-8205-870.60-77 Fees/Permits/Cable		5,030	5,000	6,300	5,000
057-8205-870.60-79 Freight/Shipping		443	500	200	500
057-8205-870.60-86 Prof Serv Capital Contra		25,330-	7,000-	15,000-	10,000-
057-8205-870.60-99 Warehouse Allocations		4,726	5,000	6,000	6,000
057-8205-870.99-07 Depreciation		447,752	455,314	428,500	465,000

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BUDGET PREPARATION WORKSHEET  
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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 057 Gas Fund					
DEPT 82 Gas Distribution					
* Supervision		1,699,820	1,746,770	1,751,400	1,815,900
** Gas Distribution		17,522,131	15,646,770	19,051,400	16,015,900
*** Gas Fund		19,512,102	17,467,352	20,924,880	17,925,325

BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 057 Gas Fund					
057-8001-400.00-00	Sales Revenue	19,484,767	17,850,000	21,200,000	18,245,000
057-8001-400.01-00	Unbilled Revenue	72,315	0	0	0
057-8001-400.41-46	City of Fremont	92,952	90,000	105,000	90,000
057-8001-400.41-47	Work Order billing	24,821	90	15,000	10,000
057-8001-400.41-90	Unbilled Revenue	0	0	0	0
057-8001-414.09-00	Interfund Transfer In	0	0	0	0
057-8001-415.00-00	Merchandise Sales	8,698	12,000	5,000	10,000
057-8001-416.00-00	Transfer Fees	0	0	0	0
057-8001-417.00-00	St of NE/City of Fremont	0	0	0	0
057-8001-418.00-00	Grant Revenue	0	0	0	0
057-8001-419.00-00	Interest Income	13,755	11,000	6,000	10,000
057-8001-421.00-00	Miscellaneous	2,196	0	0	0
057-8001-422.00-00	Rental	0	0	0	0
* Gas Fund		19,699,504	17,963,090	21,331,000	18,365,000

# EXPENDITURE AND REVENUE SUMMARY-SOLID WASTE FUND

	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Estimated	Budget	Budget
<b>EXPENDITURES:</b>				
Personal Service	76,203	83,228	80,220	84,630
Contractual Services	1,283,340	1,225,500	1,250,000	1,264,000
Commodities	17,086	15,287	20,400	18,450
Capital				
Depreciation	1,118	1,118	1,120	900
<b>TOTAL</b>	<b>1,377,747</b>	<b>1,325,133</b>	<b>1,351,740</b>	<b>1,367,980</b>
<b>REVENUE:</b>				
Transfer Station	1,416,158	1,275,000	1,350,000	1,370,000
Other	4,150	900	1,200	1,200
<b>TOTAL</b>	<b>1,420,308</b>	<b>1,275,900</b>	<b>1,351,200</b>	<b>1,371,200</b>
<b>CASH FLOW ANALYSIS:</b>				
Beginning Balance	595,252	652,320	612,680	604,205
Receipts	1,420,308	1,275,900	1,351,200	1,371,200
Disbursements	1,377,747	1,325,133	1,351,740	1,367,980
Depreciation	1,118	1,118	1,120	900
Other	15,625			
<b>ENDING BALANCE</b>	<b>652,320</b>	<b>604,205</b>	<b>613,260</b>	<b>608,325</b>

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ACCOUNTING PERIOD 11/2011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 099	Waste Transfer Station				
DEPT 92	WT Operations				
099-9205-580.10-10	Wages	37,767	42,500	40,500	44,000
099-9205-580.10-15	Overtime	4,257	4,900	5,100	5,100
099-9205-580.10-25	Training	0	0	250	250
099-9205-580.10-50	Holiday	1,485	1,200	1,250	1,250
099-9205-580.10-60	Sick Leave	3,670	1,400	2,200	2,000
099-9205-580.10-70	Vacation	2,894	3,200	3,200	3,300
099-9205-580.20-05	Medicare Tax	669	750	710	770
099-9205-580.20-15	Employer FICA	2,859	3,200	3,050	3,300
099-9205-580.20-25	Retirement Expense	2,976	3,200	3,100	3,400
099-9205-580.20-26	Medical Insurance	19,360	22,600	20,500	21,000
099-9205-580.20-27	Life Insurance	112	138	110	110
099-9205-580.20-29	Employee Welfare	154	140	250	150
099-9205-580.50-23	Postage	204	158	300	300
099-9205-580.50-25	Travel/Mileage	257	0	500	500
099-9205-580.50-35	Parts & Supplies	2,645	2,000	3,000	2,500
099-9205-580.50-40	Office Supplies	712	700	500	700
099-9205-580.50-42	Minor Computer Eqp & SW	497	0	200	200
099-9205-580.50-46	Cleaning Supplies	882	630	850	700
099-9205-580.50-53	Telephone	253	214	300	250
099-9205-580.50-55	Misc Communication Equip	0	0	100	100
099-9205-580.50-95	Other Commodities	228	275	150	300
099-9205-580.60-61	Outside Services	1,743	1,600	3,800	1,800
099-9205-580.60-62	Training	0	0	300	300
099-9205-580.60-63	Insurance Expense	8,028	6,710	8,800	7,200
099-9205-580.60-65	Service Agreements	828	3,000	1,000	3,000
099-9205-580.60-69	Travel/Meeting/Conference	75	0	400	400
099-9205-580.80-15	Bad Debt Expense	734	0	200	200
099-9205-580.99-09	Depreciation	1,118	1,118	1,120	900
*	Supervision	94,407	99,633	101,740	103,980
099-9205-581.50-99	Hauling and Landfill Exp	1,283,340	1,225,500	1,250,000	1,264,000
*	Operations	1,283,340	1,225,500	1,250,000	1,264,000
**	WT Operations	1,377,747	1,325,133	1,351,740	1,367,980
***	Waste Transfer Station	1,377,747	1,325,133	1,351,740	1,367,980



BUDGET PREPARATION WORKSHEET  
FOR FISCAL YEAR 2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2009-2010 ACTUAL	2010-2011 ESTIMATE	2010-2011 BUDGET	2011-2012 ADOPTED BUDGET
FUND 099	Waste Transfer Station				
099-9001-400.00-00	Sales Revenue	1,416,158	1,275,000	1,350,000	1,370,000
099-9001-400.41-99	Revenue	0	0	0	0
099-9001-418.00-00	Grant Revenue	0	0	0	0
099-9001-419.00-00	Interest Income	2,875	900	1,200	1,200
099-9001-421.00-00	Miscellaneous	1,275	0	0	0
*	Waste Transfer Station	1,420,308	1,275,900	1,351,200	1,371,200